



Tourism Zones in Virginia: Incentives Matrix

Locality	Name of Tourism Zone	Date Established	Eligibility Requirements	Local Benefits/Incentives Offered	BPOL or Business License Tax Incentive	Machinery and Tools Tax Incentive	Real Estate Tax Incentive	Business Tangible Personal Property Tax Incentive	Targeted Industry Status or Expedited Review	Water/Sewer Connection Fee Waivers or Reductions	Fee Reductions, Waivers or Rebates (other than water/sewer)	Sales, Meals or Lodging Tax Incentives	Marketing Assistance	Incentives not Specified
<a href="#">Tazewell</a>	Cavitt's Creek Park Tourism Zone	5/1/2012	1. \$25,000 capital investment 2. Create at least one full-time job	1. Investment grants (BPOL, M&T, and property tax) 2. Targeted industry status 3. Permit fee grant 4. Marketing assistance 5. Additional incentives on case-by-case basis	X	X		X	X		X		X	
<a href="#">Tazewell</a>	Tazewell Area Tourism Zone	5/1/2012	1. \$25,000 capital investment 2. Create at least one full-time job	1. Investment grants (BPOL, M&T, and property tax) 2. Targeted industry status 3. Permit fee grant 4. Marketing assistance 5. Additional incentives on case-by-case basis	X	X		X	X		X		X	
<a href="#">Purcellville</a>	Old Town Tourism Zone	5/8/2012	1. Capital investment: \$250,00 2. Must be a transient lodging facility	Incentive types not specified in ordinance; reimbursable incentives for up to nine years										X
<a href="#">Strasburg</a>	Arts and Tourism District	8/14/2012	Any business or organization defined as a qualified arts or tourism business	1. BPOL tax reduction or exemption 2. Water and sewer fee reductions	X					X				
<a href="#">Bristol</a>	Tourism Zone Overlay District	1/26/2013	Not specified in ordinance	1. Reduction of permit fees 2. Reduction of user fees 3. Reduction of any type of gross receipts tax 4. Permit process reform 5. Exemption from ordinances as permitted by state code 6. Gap financing							X	X		
<a href="#">Windsor</a>	Town of Windsor Tourism Zone	3/11/2013	\$25,000 capital investment	1. Reimbursement of town real estate tax 2. 50% reimbursement for initial facility fee for water services			X			X				
<a href="#">Prince William</a>	Prince William Tourism Zone	6/18/2013	Not specified in ordinance	Not specified in ordinance									X	
<a href="#">Albemarle</a>	Crozet Tourism Zone	8/16/2013	Not specified in ordinance	Not specified in ordinance									X	
<a href="#">Buena Vista</a>	Buena Vista Tourism Zone	10/13/2013	1. Existing businesses: \$250,000 capital investment 2. New businesses: \$500,000	1. Business License Tax Rebate 2. Real Estate Tax Rebate 3. Targeted industry status (business placed in city's Fast Track Development Review, Permitting, and Inspections program)	X		X		X					
<a href="#">Hillsville</a>	Town of Hillsville Tourism Zone	10/28/2013	1. Existing businesses: \$250,000 capital investment and 5 new jobs 2. New businesses: \$500,000 and 5 new jobs	1. BPOL tax grant 2. M&T tax grant 3. Real estate tax grant 4. Meals tax grant 5. Lodging tax grant	X	X	X					X		
<a href="#">Tazewell</a>	Back of the Dragon Tourism Zone	11/12/2013	1. \$25,000 capital investment 2. Create at least one full-time job	1. Investment grants (BPOL, M&T, and property tax) 2. Targeted industry status 3. Permit fee grant 4. Marketing assistance 5. Additional incentives on case-by-case basis	X	X		X	X		X		X	
<a href="#">Carroll County</a>	Carroll County Tourism Zone	11/14/2013	1. Existing businesses: \$250,000 capital investment and 5 new jobs 2. New businesses: \$500,000 and 5 new jobs	1. BPOL tax grant 2. M&T tax grant 3. Real estate tax grant 4. Meals tax grant 5. Lodging tax grant	X	X	X					X		
<a href="#">Waynesboro</a>	Downtown Tourism Zone	11/25/2013	Not specified in ordinance	1. Tax reimbursements (real estate, property tax, and BPOL) 2. Fee reimbursements (building permit fee, tourism development zone application fee, sign permit fee) 3. Marketing grants 4. Payment of membership dues to specific organizations 5. Training scholarship 6. Potential access to other city grant programs	X		X	X			X		X	
<a href="#">Waynesboro</a>	East Main Tourism Zone	11/25/2013	Not specified in ordinance	1. Tax reimbursements (real estate, property tax, and BPOL) 2. Fee reimbursements (building permit fee, tourism development zone application fee, sign permit fee) 3. Marketing grants 4. Payment of membership dues to specific organizations 5. Training scholarship 6. Potential access to other city grant programs	X		X	X			X		X	
<a href="#">Waynesboro</a>	Interstate Tourism Zone	11/25/2013	Not specified in ordinance	1. Tax reimbursements (real estate, property tax, and BPOL) 2. Fee reimbursements (building permit fee, tourism development zone application fee, sign permit fee) 3. Marketing grants 4. Payment of membership dues to specific organizations 5. Training scholarship 6. Potential access to other city grant programs	X		X	X			X		X	
<a href="#">Saint Paul</a>	Saint Paul Tourism Zone	12/16/2013	Not specified in ordinance	1. Real estate tax reimbursement 2. Business license fee waiver 3. Sewer connection fee waiver 4. Marketing incentives			X			X	X		X	



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<a href="#">Danville</a>	Danville Tourism Zone	12/17/2013	Not specified in ordinance	Not specified in ordinance										X
<a href="#">Rockbridge</a>	Natural Bridge Tourism Zone	1/13/2014	1. Existing businesses: \$250,000 capital investment and 5 new FT jobs 2. New businesses: \$500,000 in capital investment and 10 new FT jobs	1. BPOL tax rebate (50%) 2. Priority consideration and review of all county permit applications 3. Building and zoning fee rebate (50%)	X				X		X			
<a href="#">Rockbridge</a>	Raphine Tourism Zone	1/13/2014	1. Existing businesses: \$250,000 capital investment and 5 new FT jobs 2. New businesses: \$500,000 in capital investment and 10 new FT jobs	1. BPOL tax rebate (50%) 2. Priority consideration and review of all county permit applications 3. Building and zoning fee rebate (50%)	X				X		X			
<a href="#">Prince George</a>	Exit 45 Tourism Zone	4/8/2014	1. Existing business: \$125,000 in capital investment or 5 new FTE jobs 2. New businesses: \$250,000 or 10 new FTE jobs	1. Discount of 50 percent on initial connection fees for water and sewer 2. "Gap" financing through allocation of local sales tax, not to exceed \$200,000.00, in conjunction with the authorized state financing program 3. Rebate of 25 percent of collected meals tax revenue for new businesses for five years 4. Rebate of 25 percent of new local sales tax, new meals tax or new transient occupancy taxes for expanded businesses for five years 5. A guaranteed 21 calendar day review process of site plans.					X	X		X		
<a href="#">Norfolk</a>	100Main Tourism Zone	5/20/2014	Not specified in ordinance	Not specified in ordinance										X
<a href="#">Culpeper</a>	Town of Culpeper Business Investment Area Zone	6/10/2014	1. Existing business: \$50,000 in capital investment or 2 new FT jobs 2. New businesses: \$100,000 or 4 new FT jobs	Not specified in ordinance										X
<a href="#">Front Royal</a>	Downtown Business Tourism Zone	3/23/2015	1. A minimum new capital investment of \$25,000. 2. A minimum creation of one new (1) job. 3. Conformance with the Town's Comprehensive Plan. 4. Compliance with the Town Code.	1. BPOL tax reduction 2. Permit fee reduction 3. Tap fee incentive	X					X	X			
<a href="#">Front Royal</a>	Communiy Business Tourism Zone	3/23/2015	1. A minimum new capital investment of \$25,000. 2. A minimum creation of one new (1) job. 3. Conformance with the Town's Comprehensive Plan. 4. Compliance with the Town Code.	1. BPOL tax reduction 2. Permit fee reduction 3. Tap fee incentive	X					X	X			
<a href="#">Front Royal</a>	Entrance Corridor Tourism Zone	3/23/2015	1. A minimum new capital investment of \$25,000. 2. A minimum creation of one new (1) job. 3. Conformance with the Town's Comprehensive Plan. 4. Compliance with the Town Code.	1. BPOL tax reduction 2. Permit fee reduction 3. Tap fee incentive	X					X	X			
<a href="#">Hampton</a>	Hampton Waterfront Tourism Zone	4/8/2015	Not specified in ordinance	Not specified in ordinance										
<a href="#">Hampton</a>	Coliseum Central Tourism Zone	4/8/2015	Not specified in ordinance	Not specified in ordinance										
<a href="#">Lynchburg</a>	Lynchburg Tourism Zone	9/8/2015	Not specified in ordinance	Gap financing										X
<a href="#">Warrenton</a>	Warrenton Tourism Zone	1/12/2016	1. Existing business: \$100,000 in capital investment and 2 new FT jobs 2. New businesses: \$250,000 and 5 new FT jobs	1. Tax rebates (BPOL, tangible business personal property, M&T) 2. Permit fee waivers or rebates (site plan, building, and zoning permits) 3. Targeted industry status (accelerated review program)	X	X		X	X		X			
<a href="#">Farmville</a>	Town of Farmville Tourism Zone	1/13/2016	1. Existing business: \$50,000 in capital investment 2. New businesses: \$250,000	1. Waiver of twenty-five (25) percent or one thousand dollars (\$1,000.00), whichever is greater for water and sewer availability and tap fees (within the Town of Farmville). 2. A five (5) year real estate tax reinvestment credit on one hundred (100) percent of value of improvements resulting from renovation work (within the Town of Farmville). 3. Accelerated development review process (within the Town of Farmville). 4. Town will reimburse property owner up to one thousand dollars (\$1,000.00) for architectural design fees for downtown façade improvements in the historic district upon completion of construction work and approval by town. 5. Waiver of land disturbance/soil and erosion permit fees. (West Third Street).			X		X	X	X			
<a href="#">Petersburg</a>	Downtown Petersburg Tourism Zone	2/2/2016	1. Existing business: \$125,000 in capital investment or 5 new FT jobs 2. New businesses: \$250,000 or 10 new FT jobs	Not specified in ordinance										X
<a href="#">South Boston</a>	South Boston Tourism Zone	6/13/2016	1. Existing business: \$50,000 in capital investment 2. New businesses: \$250,000	1. A five (5) year real estate tax reinvestment credit on one hundred (100) percent of value of improvements resulting from renovation work (within the Town of South Boston) 2. Accelerated development review process (within the Town of South Boston). 3. Town will reimburse property owner up to one thousand dollars (\$1,000.00) for architectural design fees for downtown façade improvements in the historic district upon completion of construction work and approval by town.			X		X		X			

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<a href="#">Richmond</a>	Downtown-East End Tourism Zone	6/27/2016	Not specified in ordinance	Not specified in ordinance										X
<a href="#">Richmond</a>	Fan-Boulevard-Carytown Tourism Zone	6/27/2016	Not specified in ordinance	Not specified in ordinance										X
<a href="#">Richmond</a>	Manchester Tourism Zone	6/27/2016	Not specified in ordinance	Not specified in ordinance										X
<a href="#">Richmond</a>	Port of Richmond Tourism Zone	6/27/2016	Not specified in ordinance	Not specified in ordinance										X
<a href="#">Richmond</a>	Scott's Addition Tourism Zone	6/27/2016	Not specified in ordinance	Not specified in ordinance										X
<a href="#">Clifton Forge</a>	Downtown Business Tourism Zone	9/27/2016	1. \$150,000 in capital investment or 5 new jobs 2. Other requirements include level of tax generation, alignment with the town's plans, sensitivity to environmental issues, and historic preservation.	1. BPOL tax reduction/waiver 2. Performance grants based on tax revenue from meals, lodging, M&T, and business personal property taxes 3. Permit fee reduction/waiver	X	X		X			X	X		
<a href="#">Berryville</a>	Downtown Business Tourism Zone	10/11/2016	1. A minimum new capital investment of \$25,000. 2. A minimum creation of one new (1) job. 3. Conformance with the Town's Comprehensive Plan, Berryville Area Plan, Town Code, and Town Zoning Ordinance.	1. BPOL tax reduction 2. Permit fee reduction 3. Tap fee incentive	X						X			
<a href="#">Berryville</a>	Entrance Tourism Zone	10/11/2016	1. A minimum new capital investment of \$25,000. 2. A minimum creation of one new (1) job. 3. Conformance with the Town's Comprehensive Plan, Berryville Area Plan, Town Code, and Town Zoning Ordinance.	1. BPOL tax reduction 2. Permit fee reduction 3. Tap fee incentive	X						X			
<a href="#">Berryville</a>	Community Business Tourism Zone	10/11/2016	1. A minimum new capital investment of \$25,000. 2. A minimum creation of one new (1) job. 3. Conformance with the Town's Comprehensive Plan, Berryville Area Plan, Town Code, and Town Zoning Ordinance.	1. BPOL tax reduction 2. Permit fee reduction 3. Tap fee incentive	X						X			
<a href="#">Williamsburg</a>	Williamsburg Culinary Arts and Hospitality District	10/13/2016	1. Existing business: \$50,000 in capital investment 2. New businesses: \$250,000	1. Tax rebates (BPOL, local sales tax, meals tax, and room tax) 2. Zoning and building fee waiver	X						X	X		
<a href="#">Gate City</a>	Gate City Tourism Zone	10/25/2016	1. Existing business: \$15,000 in capital investment and at least one new full-time job at a rate of pay in excess of minimum wage 2. New businesses: \$75,000 in capital investment and at least two new full-time jobs at a rate of pay in excess of minimum wage	1. BPOL tax rebate (50%) 2. Real estate tax rebate (100%)	X		X							
<a href="#">Cape Charles</a>	Cape Charles Tourism Zone	11/17/2016	1. Must create and maintain a minimum of one new full time or two new part time jobs 2. Must make a new verified capital investment of no less than \$2,000.00 in a building, building improvements, and/or in depreciable assets. A capital investment does not include the cost to purchase real property 3. Must hold a current town business license and be current in all tax and utility bill obligations to the town, and all tax obligations to Northampton County 4. Must be in compliance with all town ordinances	1. A credit equal to 25 percent of the new or increased capital improvement tax paid to the town with a verified capital investment of not less than \$2,000.00 to a maximum of \$1,000,000.00 capital investment 2. A credit equal to 50 percent of the amount of the net increase in real estate tax paid to the town 3. A credit equal to 50 percent of the amount of BPOL tax paid to the town 4. For a qualified tourism business that maintains at least 85 hours weekly of full time and part time staff employment, a credit of up to 50 percent of the facility and connection fees paid to the town 5. A credit of up to 50 percent of the building permit fees paid to the town for the approved project.	X		X			X	X			
<a href="#">Manassas</a>	Downtown Manassas Tourism Zone	11/28/2016	Not specified in ordinance	Not specified in ordinance										X
<a href="#">Manassas</a>	Gateway Tourism Zone	11/28/2016	Not specified in ordinance	Not specified in ordinance										X
<a href="#">Salem</a>	Downtown Tourism Zone	12/6/2016	Not specified in ordinance	Not specified in ordinance										X
<a href="#">Salem</a>	Texas Street Tourism Zone	12/6/2016	Not specified in ordinance	Not specified in ordinance										X
<a href="#">Salem</a>	East Main Street Tourism Zone	12/6/2016	Not specified in ordinance	Not specified in ordinance										X
<a href="#">Salem</a>	Kesler Mill Tourism Zone	12/6/2016	Not specified in ordinance	Not specified in ordinance										X
<a href="#">Norfolk</a>	Ocean View Tourism Zone	5/23/2017	Not specified in ordinance	Not specified in ordinance										X
<a href="#">Norfolk</a>	Downtown Tourism Zone	5/23/2017	Not specified in ordinance	Not specified in ordinance										X
<a href="#">Norfolk</a>	Military Highway Tourism Zone	5/23/2017	Not specified in ordinance	Not specified in ordinance										X
<a href="#">New Market</a>	New Market Tourism Zone	10/15/2018	New or existing tourism businesses must meet at least one of the following requirements to qualify for incentives: 1. Create and maintain a minimum of one new full time job 2. Create and maintain a minimum of two new part time jobs 3. Make a new verified capital investment of no less than \$5,000.00.	1. A reduction in annual BPOL tax 2. A fifty percent reduction in real estate tax due annually 3. Reduction of water/sewer connection fees	X		X			X				