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
Fredericksburg	Celebrate Virginia South - Central Park Tourism Zone	7/10/2007	Capital Investment: \$500,000 OR Create and sustain 25 FT jobs	Reduction or walver of business license tax Reduction or walver of permit fees and/or water and sewer availability fees Reduction of any type of gross receipts tax (meals, lodging, admissions, local sales) Reduction of machinery, tools, and business personal property taxes, as applicable.	x	х		х		х	х	х		
Fredericksburg	Downtown - Princess Anne Street Tourism Zone	7/10/2007	Existing business: \$125,000 in capital investment or 5 new FT jobs New businesses: \$250,000 or 10 new FT jobs	Reduction or waiver of business license tax Reduction or waiver of permit fees and/or water and sewer availability fees Reduction of any type of gross receipts tax (meals, lodging, admissions, local sales) Reduction of machinery, tools, and business personal property taxes, as applicable.	x	x		x		X	х	X		
Spotsylvania	Courthouse Corridor Tourism Zone	10/13/2009	Existing Business Capital Investment: \$250,000 New Business Capital Investment: \$500,000 Sub creation requirement not included in ordinance	Tax rebates (BPOL and M&T) Targeted industry status (fast track development review, permitting and inspections)	х	х			Х					
<u>Spotsylvania</u>	Route 2 Corridor Tourism Zone	10/13/2009	Existing Business Capital Investment: \$250,000 New Business Capital Investment: \$500,000 Job creation requirement not included in ordinance	Tax rebates (BPOL and M&T) Targeted industry status (fast track development review, permitting and inspections)	X	x			x					
<u>Spotsylvania</u>	Lake Anna Corridor Tourism Zone	10/13/2009	Existing Business Capital Investment: \$250,000 New Business Capital Investment: \$500,000 Job creation requirement not included in ordinance	Tax rebates (BPOL and M&T) Targeted industry status (fast track development review, permitting and inspections)	X	X			x					
Blacksburg	Downtown Tourism Zone	11/10/2009	\$15,000 capital investment minimum	Rebate of other town fees (building permit fees, water sewer connection fees, and rebate of fees from site plan review)	x					X	x			
Colonial Beach	Colonial Beach Tourism Zone	9/9/2010	Must be an eligible tourism business making a substantial capital investment and creating new jobs in the tourism zone	1. BPOL Tax Exemption/Reduction 2. Planning, zoning, and review fee rebate 3. Other incentives may made available on a case-by-case basis	х						х			
<u>Fredericksburg</u>	Eagle Village Tourism Zone	10/26/2010	Capital Investment: \$500,000 OR Create and sustain 25 FT Jobs	Reduction or waiver of business license tax Reduction or waiver of permit fees and/or water and sewer availability fees Reduction of any type of gross receipts tax (meals, lodging, admissions, local sales) Reduction of machinery, tools, and business personal property taxes, as applicable.	x	x		x		X	х	x		
Pocahontas	Pocahontas Tourism Zone	1/17/2011	Not defined in ordinance	Business Ucense Tax Rebate Real Estate Tax Rebate Application fee waiver	X		X				X			
Wytheville	Wytheville Tourism Zone	9/26/2011	Capital investment: \$15,000	BPOL Tax Rebate Fee reimbursements (building code fees, subdivision fees, water/sewer connection fees)	x					x	x			
Prince Edward	Route 15 South Tourism Zone	12/13/2011	Existing businesses: \$250,000 capital investment or 10 new FT jobs New businesses: \$500,000 or 25 new FT jobs	Not specified in ordinance										x
James City	James City County Tourism Zone	1/24/2012	Capital investment: \$350,000	Reduction of development review fees Repol. grant Business tangible personal property grant Lepedited review process	х			х	х		х			
Newport News	Upper Warwick Blvd/Denbigh Tourism Zone	2/14/2012	New businesses: \$250,000 capital investment or 4 FTE jobs Existing Businesses: \$125,000 capital investment or 2 FTE jobs	Reduction or waiver of BPOL taxes Performance grants on tax revenue generation from meals, lodging, admissions, and local sales, as applicable	х							х		
Newport News	Patrick Henry Tourism Zone	2/14/2012	New businesses: \$500,000 capital investment or 8 FTE jobs Existing Businesses: \$250,000 capital investment or 4 FTE jobs	Reduction or walver of BPOL taxes Performance grants on tax revenue generation from meals, lodging, admissions, and local sales, as applicable	х							Х		
Newport News	Greater Hilton Tourism Zone	2/14/2012	New businesses: \$250,000 capital investment or 4 FTE jobs Existing Businesses: \$125,000 capital investment or 2 FTE jobs	Reduction or waiver of BPOL taxes Performance grants on tax revenue generation from meals, lodging, admissions, and local sales, as applicable	х							х		
Newport News	Southeast Community Tourism Zone	2/14/2012	New businesses: \$250,000 capital investment or 4 FTE jobs Existing Businesses: \$125,000 capital investment or 2 FTE jobs	Reduction or waiver of BPOI. taxes Performance grants on tax revenue generation from meals, lodging, admissions, and local sales, as applicable	x							X		
Fauquier	Fauquier County Tourism Zone	3/8/2012	New businesses: \$500,000 capital investment or 10 FT jobs Existing Businesses: \$250,000 capital investment or 3 FT jobs	Tax rebates (BPOL, business tangible personal property, and M&T) Permit fee rebates (for site plans, building and zoning permits) Targeted industry status (expedited review program)	x	x		x	x		x			
Virginia Beach	Resort Area Tourism Zone	3/13/2012	Not specified in ordinance	Not specified in ordinance										X

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<u>Tazewell</u>	Cavitt's Creek Park Tourism Zone	5/1/2012	525,000 capital investment Create at least one full-time job	Investment grants (BPOL, M&T, and property tax) Targeted industry status 3. Permit fee grant 4. Marketing assistance 5. Additional inventives on case by-case basis	х	x		х	х		х		х	
<u>Tazewell</u>	Tazewell Area Tourism Zone	5/1/2012	\$25,000 capital investment Create at least one full-time job	Investment grants (BPOL, M&T, and property tax) Targeted industry status 3. Permit fee grant 4. Marketing assistance 5. Additional incentives on case by-case basis	x	x		x	x		x		x	
Purcellville	Old Town Tourism Zone	5/8/2012	Capital investment: \$250,00 Must be a transient lodging facility	Incentive types not specified in ordinance; reimbursable incentives for up to nine years										x
Strasburg	Arts and Tourism District	8/14/2012	Any business or organization defined as a qualified arts or tourism business	BPOL tax reduction or exemption Water and sewer fee reductions	X					X				
Bristol	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 goss receipts tax 4. Permit process reform 5. Exemption from ordinances as permitted by state code 6. Gap financing							х	x		
Windsor	Town of Windsor Tourism Zone	3/11/2013	\$25,000 capital investment	Reimbursement of town real estate tax So% reimbursement for initial facility fee for water services			Х			X				
Prince William	Prince William Tourism Zone	6/18/2013	Not specified in ordinance	Not specified in ordinance									X	
Albemarle	Crozet Tourism Zone	8/16/2013	Not specified in ordinance	Not specified in ordinance									X	
<u>Buena Vista</u>	Buena Vista Tourism Zone	10/13/2013	Existing businesses: \$250,000 capital investment New businesses: \$500,000	Business License Tax Rebate Real Estate Tax Rebate Real Estate Tax Rebate Targeted industry status (business placed in city's Fast Track Development Review, Permitting, and Inspections program)	x		x		x					
Hillsville	Town of Hillsville Tourism Zone	10/28/2013	Existing businesses: \$250,000 capital investment and 5 new jobs New businesses: \$500,000 and 5 new jobs	BPOL tax grant Ma'T tax grant Meal tax grant Meal estate tax grant Meals tax grant Meals tax grant Meals tax grant S. todging tax grant	x	x	x					x		
<u>Tazewell</u>	Back of the Dragon Tourism Zone	11/12/2013	\$25,000 capital investment Create at least one full-time job	Investment grants (RPOL, M&T, and property tax) Targeted industry status 3. Permit fee grant 4. Marketing assistance 5. Additional incentives on case-by-case basis	x	X		x	X		Х		x	
<u>Carroll County</u>	Carroll County Tourism Zone	11/14/2013	Existing businesses: \$250,000 capital investment and 5 new jobs 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 5. Lodging tax grant	х	х	х					x		
Waynesboro	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 gants 4. Payment of membership dues to specific organizations 5. Training scholarship 6. Potential access to other city grant programs	х		x	x			х		x	
Waynesboro	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 or finembership dues to specific organizations 5. Training scholarship 6. Potential access to other city grant programs	х		х	х			х		х	
Waynesboro	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, bursen development zone application fee, sign permit fee) 3. Marketing grants 4. Payment of membership dues to specific organizations 6. Potential access to other city grant programs	х		Х	х			х		х	
<u>Saint Paul</u>	Saint Paul Tourism Zone	12/16/2013	Not specified in ordinance	Real estate tax reimbursement Business license fee waher Sewer connection fee walver Marketing incentives			x			х	х		х	

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<u>Danville</u>	Danville Tourism Zone	12/17/2013	Not specified in ordinance	Not specified in ordinance										x
Rockbridge	Natural Bridge Tourism Zone	1/13/2014	Existing businesses: \$250,000 capital investment and 5 new FT jobs New businesses: \$500,000 in capital investment and 10 new FT jobs	BPOL tax rebate (50%) Priority consideration and review of all county permit applications Building and zoning fee rebate (50%)	х				х		х			
Rockbridge	Raphine Tourism Zone	1/13/2014	Existing businesses: \$250,000 capital investment and 5 new FT jobs New businesses: \$500,000 in capital investment and 10 new FT jobs	BPOL tax rebate (50%) Priority consideration and review of all country permit applications Building and zoning fee rebate (50%)	х				х		х			
Prince George	Exit 45 Tourism Zone	4/8/2014	Existing business: \$125,000 in capital investment or 5 new FTE jobs 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 the years 5. A guaranteed 21 calendar day review process of site plans.					х	х		x		
Norfolk	100Main Tourism Zone	5/20/2014	Not specified in ordinance	Not specified in ordinance										X
Culpeper	Town of Culpeper Business Investment Area Zone	6/10/2014	Existing business: \$50,000 in capital investment or 2 new FT jobs New businesses: \$100,000 or 4 new FT jobs	Not specified in ordinance										х
Front Royal	Downtown Business Tourism Zone	3/23/2015	A minimum new capital investment of \$25,000. A minimum creation of one new (1) job. 3. Conformance with the Town's Comprehensive Plan. 4. Compliance with the Town Code.	BPOL tax reduction Permit fer reduction Tay fee incentive	х					х	х			
Front Royal	Community Business Tourism Zone	3/23/2015	A minimum new capital investment of \$25,000. A minimum creation of one new (1) job. 3. Conformance with the Town's Comprehensive Plan. 4. Compliance with the Town Code.	BPOL tax reduction Permit fer reduction Tap fee incentive	x					x	x			
Front Royal	Entrance Corridor Tourism Zone	3/23/2015	A minimum new capital investment of \$25,000. A minimum creation of one new (1) job. 3. Conformance with the Town's Comprehensive Plan. 4. Compliance with the Town Code.	BPOL tax reduction Permit fee reduction Tap fee incentive	х					X	х			
Hampton	Hampton Waterfront Tourism Zone	4/8/2015	Not specified in ordinance	Not specified in ordinance										
Hampton	Coliseum Central Tourism Zone	4/8/2015	Not specified in ordinance	Not specified in ordinance										
Lynchburg	Lynchburg Tourism Zone	9/8/2015	Not specified in ordinance	Gap financing										X
Warrenton	Warrenton Tourism Zone	1/12/2016	Existing business: \$100,000 in capital investment and 2 new FT jobs New businesses: \$250,000 and 5 new FT jobs	Tax rebates (BPOL, tangible business personal property, M&T) Permit fee waivers or rebates (site plan, building, and zoning permits) Targeted industry status (accelerated review program)	X	x		x	x		x			
Farmville	Town of Farmville Tourism Zone	1/13/2016	Existing business: \$50,000 in capital investment 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 reimbury properly vower up to one thousand odlosis (\$1,000) for architectural design fees for downtown façade improvements in the historic district upon completion of construction work and approved by town. 5. Waiver of land disturbance/soil and erosion permit fees. (West Third Street).			x		x	x	х			
Petersburg	Downtown Petersburg Tourism Zone	2/2/2016	Existing business: \$125,000 in capital investment or 5 new FT jobs New businesses: \$250,000 or 10 new FT jobs	Not specified in ordinance										x

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South Boston	South Boston Tourism Zone	6/13/2016	Existing business: \$50,000 in capital investment New businesses: \$250,000	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) A cacelerated development review process (within the Town of South Boston) 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.			х		х		x			
Richmond	Downtown-East End Tourism Zone	6/27/2016	Not specified in ordinance	Not specified in ordinance										Х
Richmond	Fan-Boulevard-Carytown Tourism Zone	6/27/2016	Not specified in ordinance	Not specified in ordinance										х
Richmond	Manchester Tourism Zone	6/27/2016	Not specified in ordinance	Not specified in ordinance										X
Richmond	Port of Richmond Tourism Zone	6/27/2016	Not specified in ordinance	Not specified in ordinance										X
Richmond	Scott's Addition Tourism Zone	6/27/2016	Not specified in ordinance	Not specified in ordinance										X
<u>Clifton Forge</u>	Downtown Business Tourism Zone	9/27/2016	1. \$150,000 in capital investment or 5 new jobs Other requirements include level of tax generation, alignment with the town's plans, sensitivity to environmental issues, and historic preservation.	Portinance grants based on tax revenue from meals, lodging, MAT, and business personal property taxes 3. Permit fee reduction/waiver	x	x		x			X	X		
<u>Berryville</u>	Downtown Business Tourism Zone	10/11/2016	A minimum new capital investment of \$25,000. A minimum creation of one new (1) job. Conformance with the Town's Comprehensive Pian, Berryulle Area Plan, Town Code, and Town Zoning Ordinance.	BPOL tax reduction Permit fee reduction Tap fee incentive	x						X			
Berryville	Entrance Tourism Zone	10/11/2016	A minimum new capital investment of \$25,000. A minimum creation of one new (1) job. Conformance with the Town's Comprehensive Plan, Berryille Area Plan, Town Code, and Town Zoning Ordinance.	BPOL tax reduction Permit fee reduction Tap fee incentive	x						x			
<u>Berryville</u>	Community Business Tourism Zone	10/11/2016	A minimum new capital investment of \$25,000. A minimum creation of one new (1) job. Conformance with the Town's Comprehensive Pian, Bereryville Area Plan, Town Code, and Town Zoning Ordinance.	BPOL tax reduction Permit fee reduction Tap fee incentive	x						x			
Williamsburg	Williamsburg Culinary Arts and Hospitality District	10/13/2016	Evisting business: \$50,000 in capital investment New businesses: \$250,000	Tax rebates (BPOL, local sales tax, meals tax, and room tax) Zoning and building fee waiver	х						X	x		
Gate City	Gate City Tourism Zone	10/25/2016	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 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	BPOL tax rebate (50%) Real estate tax rebate (100%)	x		х							
Cape Charles	Cape Charles Tourism Zone	11/17/2016	Must create and maintain a minimum of one new full time or two new part time jobs 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 properly Must hold a current town business licena 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 gaid to the town with a verified capital investment of not less than \$2,000.00 to a maximum of \$1,000,000.00 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 activity and conscion 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.	х		x			х	х			
Manassas	Downtown Manassas Tourism Zone	11/28/2016	Not specified in ordinance	Not specified in ordinance										X
Manassas	Gateway Tourism Zone	11/28/2016	Not specified in ordinance	Not specified in ordinance										X
<u>Salem</u>	Downtown Tourism Zone	12/6/2016	Not specified in ordinance	Not specified in ordinance										X
<u>Salem</u>	Texas Street Tourism Zone	12/6/2016	Not specified in ordinance	Not specified in ordinance										X
<u>Salem</u>	East Main Street Tourism Zone	12/6/2016	Not specified in ordinance	Not specified in ordinance										X
<u>Salem</u>	Kesler Mill Tourism Zone	12/6/2016	Not specified in ordinance	Not specified in ordinance										X
Norfolk	Ocean View Tourism Zone	5/23/2017	Not specified in ordinance	Not specified in ordinance										X

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Norfolk	Downtown Tourism Zone	5/23/2017	Not specified in ordinance	Not specified in ordinance										X
Norfolk	Military Highway Tourism Zone	5/23/2017	Not specified in ordinance	Not specified in ordinance										X
Scott County	Scott County Tourism Zone	5/2/2018	Two tiers of eligibility: 1. Retail and Tourism Based Businesses creating a minimum of 10 net new jobs AND \$100,000 in investment. 2. Retail and Tourism Based Businesses creating a minimum of 2 net new jobs OR \$50,000 in investment.	Tax grants on a sliding scale for five years for tourism businesses creating a minimum of ten net new job and \$100,000 investment. Tax grants on a sliding scale for four years for tourism businesses creating a minimum of two net new jobs or \$50,000 investment. Qualifying tourism businesses also receive a waiver of the building permit fee and the zoning fee.							х			x
New Market	New Market Tourism Zone	10/15/2018	New or existing tourism businesses must meet at lease 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.	A fifty percent reduction in annual BPOL tax A fifty percent reduction in real estate tax due annually 3. Reduction of water/sewer connection fees	x		х			Х				
Roanoke	Downtown Tourism Zone	3/4/2019	Determined by the Roanoke City Council and the Economic Development Authority of the City of Roanoke	Qualified tourism projects may be eligible for incentives as determined by the Roanoke City Council and the Economic Development Authority of the City of Roanoke, Virginia and for gap financing as provided in Section 58.1-3851.1 of the state code.										x
<u>Martinsville</u>	Martinsville Tourism Zone	10/8/2019		Qualified projects may be eligible for incentives as determined by the Tourism Zone Administrator, subject to the approval of Oix Coundi, and for gap financing as provided in Section 58.3-3851. of the Code of Virginia, as amended. Economic incentives may be provided for up to 10 years through the performance agreement. In the case of multi-year incentives, the business shall establish its qualification for the incentives on an annual basis.										X