

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
Fredericksburg	Celebrate Virginia South - Central Park Tourism Zone	7/10/2007	1. Capital Investment: \$500,000 OR 2. Create and sustain 25 FT jobs	1. Reduction or waiver of business license tax 2. Reduction or waiver of permit fees and/or water and sewer availability fees 3. Reduction of any type of gross receipts tax (meals, lodging, admissions, local sales) 4. Reduction of machinery, tools, and business personal property taxes, as applicable.	X	X		X		X	X	X		
Fredericksburg	Downtown - Princess Anne Street Tourism Zone	7/10/2007	1. Existing business: \$125,000 in capital investment or 5 new FT jobs 2. New businesses: \$250,000 or 10 new FT jobs	1. Reduction or waiver of business license tax 2. Reduction or waiver of permit fees and/or water and sewer availability fees 3. Reduction of any type of gross receipts tax (meals, lodging, admissions, local sales) 4. Reduction of machinery, tools, and business personal property taxes, as applicable.	X	X		X		X	X	X		
Spotsylvania	Courthouse Corridor Tourism Zone	10/13/2009	1. Existing Business Capital Investment: \$250,000 2. New Business Capital Investment: \$500,000 3. Job creation requirement not included in ordinance	1. Tax rebates (BPOL and M&T) 2. Targeted industry status (fast track development review, permitting and inspections)	X	X			X					
Spotsylvania	Route 2 Corridor Tourism Zone	10/13/2009	1. Existing Business Capital Investment: \$250,000 2. New Business Capital Investment: \$500,000 3. Job creation requirement not included in ordinance	1. Tax rebates (BPOL and M&T) 2. Targeted industry status (fast track development review, permitting and inspections)	X	X			X					
Spotsylvania	Lake Anna Corridor Tourism Zone	10/13/2009	1. Existing Business Capital Investment: \$250,000 2. New Business Capital Investment: \$500,000 3. Job creation requirement not included in ordinance	1. Tax rebates (BPOL and M&T) 2. 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	1. BPOL tax rebate 2. 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 be made available on a case-by-case basis	X						X			
Fredericksburg	Eagle Village Tourism Zone	10/26/2010	1. Capital Investment: \$500,000 OR 2. Create and sustain 25 FT jobs	1. Reduction or waiver of business license tax 2. Reduction or waiver of permit fees and/or water and sewer availability fees 3. Reduction of any type of gross receipts tax (meals, lodging, admissions, local sales) 4. Reduction of machinery, tools, and business personal property taxes, as applicable.	X	X		X		X	X	X		
Pocahontas	Pocahontas Tourism Zone	1/17/2011	Not defined in ordinance	1. Business License Tax Rebate 2. Real Estate Tax Rebate 3. Application fee waiver	X		X				X			
Wytheville	Wytheville Tourism Zone	9/26/2011	Capital investment: \$15,000	1. BPOL Tax Rebate 2. Fee reimbursements (building code fees, subdivision fees, water/sewer connection fees)	X					X	X			
Prince Edward	Route 15 South Tourism Zone	12/13/2011	1. Existing businesses: \$250,000 capital investment or 10 new FT jobs 2. 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	1. Reduction of development review fees 2. BPOL grant 3. Business tangible personal property grant 4. Expedited review process	X			X	X		X			
Newport News	Upper Warwick Blvd/Denbigh Tourism Zone	2/14/2012	1. New businesses: \$250,000 capital investment or 4 FTE jobs 2. Existing Businesses: \$125,000 capital investment or 2 FTE jobs	1. Reduction or waiver of BPOL taxes 2. Performance grants on tax revenue generation from meals, lodging, admissions, and local sales, as applicable	X							X		
Newport News	Patrick Henry Tourism Zone	2/14/2012	1. New businesses: \$500,000 capital investment or 8 FTE jobs 2. Existing Businesses: \$250,000 capital investment or 4 FTE jobs	1. Reduction or waiver of BPOL taxes 2. Performance grants on tax revenue generation from meals, lodging, admissions, and local sales, as applicable	X							X		
Newport News	Greater Hilton Tourism Zone	2/14/2012	1. New businesses: \$250,000 capital investment or 4 FTE jobs 2. Existing Businesses: \$125,000 capital investment or 2 FTE jobs	1. Reduction or waiver of BPOL taxes 2. Performance grants on tax revenue generation from meals, lodging, admissions, and local sales, as applicable	X							X		
Newport News	Southeast Community Tourism Zone	2/14/2012	1. New businesses: \$250,000 capital investment or 4 FTE jobs 2. Existing Businesses: \$125,000 capital investment or 2 FTE jobs	1. Reduction or waiver of BPOL taxes 2. 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	1. New businesses: \$500,000 capital investment or 10 FT jobs 2. Existing Businesses: \$250,000 capital investment or 3 FT jobs	1. Tax rebates (BPOL, business tangible personal property, and M&T) 2. Permit fee rebates (for site plans, building and zoning permits) 3. 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
Tazewell	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		
Tazewell	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		
Purcellville	Old Town Tourism Zone	5/8/2012	1. Capital investment: \$250,000 2. 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	1. BPOL tax reduction or exemption 2. Water and sewer fee reductions	X					X				

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Front Royal	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			
Front Royal	Community 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			
Front Royal	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			
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	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			
Farmville	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			
Petersburg	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
South Boston	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			
Richmond	Downtown-East End Tourism Zone	6/27/2016	Not specified in ordinance	Not specified in ordinance										X
Richmond	Fan-Boulevard-Carytown Tourism Zone	6/27/2016	Not specified in ordinance	Not specified in ordinance										X
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
Clifton Forge	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		
Berryville	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			
Berryville	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			
Berryville	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			
Williamsburg	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		
Gate City	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							

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Cape Charles	Cape Charles Tourism Zone	11/17/2016	<ol style="list-style-type: none"> 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 	<ol style="list-style-type: none"> 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			
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
Salem	Downtown Tourism Zone	12/6/2016	Not specified in ordinance	Not specified in ordinance										X
Salem	Texas Street Tourism Zone	12/6/2016	Not specified in ordinance	Not specified in ordinance										X
Salem	East Main Street Tourism Zone	12/6/2016	Not specified in ordinance	Not specified in ordinance										X
Salem	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
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	<p>Two tiers of eligibility:</p> <ol style="list-style-type: none"> 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 	<ol style="list-style-type: none"> 1. Tax grants on a sliding scale for five years for tourism businesses creating a minimum of ten net new jobs and \$100,000 investment. 2. Tax grants on a sliding scale for four years for tourism businesses creating a minimum of two net new jobs or \$50,000 investment. 3. Qualifying tourism businesses also receive a waiver of the building permit fee and the zoning fee. 							X		X	
New Market	New Market Tourism Zone	10/15/2018	<p>New or existing tourism businesses must meet at least one of the following requirements to qualify for incentives:</p> <ol style="list-style-type: none"> 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. 	<ol style="list-style-type: none"> 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				
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
Martinsville	Martinsville Tourism Zone	10/8/2019	Economic incentives and regulatory flexibility may be made available to any new or expanded business, which seeks to attract customers in the Martinsville region. The business must commit to a performance agreement based upon investment, jobs, revenues, or other significant criteria.	Qualified projects may be eligible for incentives as determined by the Tourism Zone Administrator, subject to the approval of City Council, and for gap financing as provided in Section 58.1-3851.1 of the Code of Virginia, as amended.										X
Grayson County	Grayson County Tourism Zone	4/8/2021	<p>Section 65.10- Qualifications</p> <ol style="list-style-type: none"> 1. A qualified tourism business shall provide a minimum capital investment of seven thousand five hundred dollars (\$7,500.00) in improvements to real estate located in the tourism zone be they new or existing tourism businesses, or other business-related investments constituting tangible personal property used in the business. Qualification must be granted and certified in writing by the Tourism Official. 2. A new qualified tourism business shall create and maintain at least 1 fulltime position. This may be satisfied by the hiring of a full-time employee or by the business owner working to manage and operate the business on an as-needed basis. 3. An existing qualified tourism business shall add and maintain at least 1 additional full-time position or two additional part-time positions. 	<p>Local Benefits/Incentives Offered</p> <p>Section 65.4 – Fee reimbursements under county ordinances</p> <p>– New construction, alterations, rehabilitation, and repairs waiver/reimbursement</p> <p>– Fees imposed under the building code waiver/reimbursement</p> <p>– Zoning regulations waiver/reimbursement</p> <p>– Water connection fees waiver/reimbursement</p> <p>Section 65.6 – Tax Rebates for new businesses</p> <p>Section 65.7 – Marketing assistance</p> <p>Section 65.8 – Trash Reduction</p> <p>Section 68.9 – Economic Development Authority Grant Funding Priority Consideration</p>	X		X		X	X		X		
Shenandoah Co.	Shenandoah Co. Tourism Zone	9/28/2022	<p>§ 150-4. Qualifications for incentives.</p> <p>A tourism business must meet the following criteria to be eligible for Tourism Zone incentives:</p> <p>A. The tourism business must be located within the Tourism Zone.</p> <p>B. The tourism business must submit a timely preapplication and report as required by § 150-6.</p> <p>C. The tourism business must make a minimum capital investment of \$15,000 over a three-year period and qualify for incentives based upon the scoring criteria set forth in Appendices A and B.</p> <p>D. The tourism business must be current on all taxes and fees assessed by the County during the fiscal year in which Tourism Zone incentives are sought and for the life of the project.</p> <p>E. The tourism business must be subject to the tax or taxes for which Tourism Zone incentives are sought.</p> <p>F. The tourism business must not be the subject of an active bankruptcy proceeding.</p>	<p>§ 150-5. Tourism Zone incentives.</p> <p>A. Qualified tourism businesses are eligible for the incentives described in Appendix B, which shall be provided in the form of a refund issued by the County Treasurer. Tourism Zone incentives shall be awarded based on the annual report and supporting documentation described in § 150-6B if and to the extent that the applicant met the benchmarks set forth in Appendix A during the prior fiscal year.</p> <p>B. Tourism Zone incentives are subject to annual appropriation by the Board of Supervisors and will be administered by the Tourism Zone Administrator on a first-come-first-approved basis. If approved, your business may qualify to receive a tax benefit for a period of 3-5 years, based upon the score of the application. The rebate amount for each year varies based upon the score of the application for scoring criteria and rebate amounts. The following taxes and fees are eligible to be rebated: --- Transient Occupancy Tax (collected by the County) Personal Property Tax (collected by the County) Business Merchants Capital Tax (collected by the County) Real Estate Tax (collected by the County)</p>			X	X						