

Spotsylvania County Tourism Zone Program Qualification Application



A complete application must be hand delivered on or before **March First 1st**. **Any questions** concerning the Tourism Zone Program should be directed to **Department of Economic Development at (540) 507-7210**.

Please make a copy of the application for your records. Mail, fax or hand deliver the original application (**only pages 8-9**) to the following address:

Department of Economic Development
Attention: Director of Economic Development
10304 Spotsylvania Avenue, Suite 440 - Third Floor
Fredericksburg, VA 22408

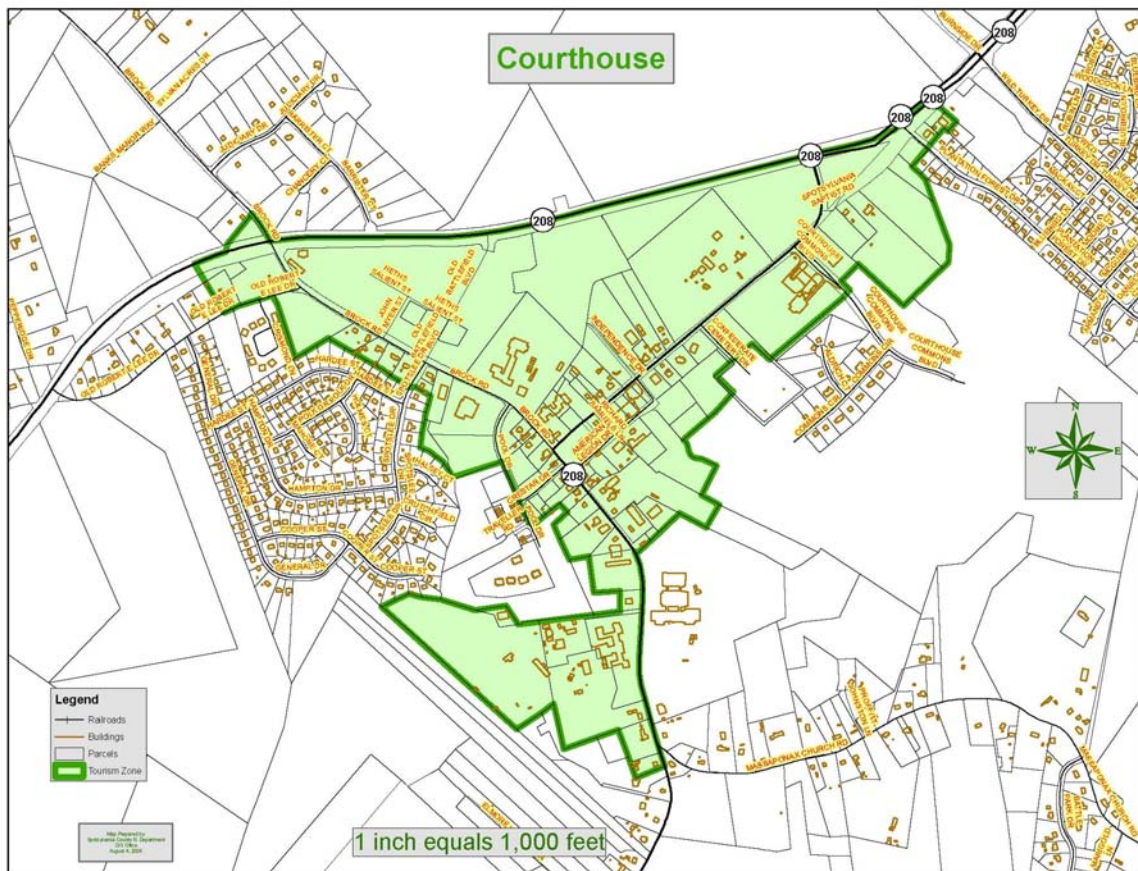
Fax number: 540-507-7207

Please attach the following:

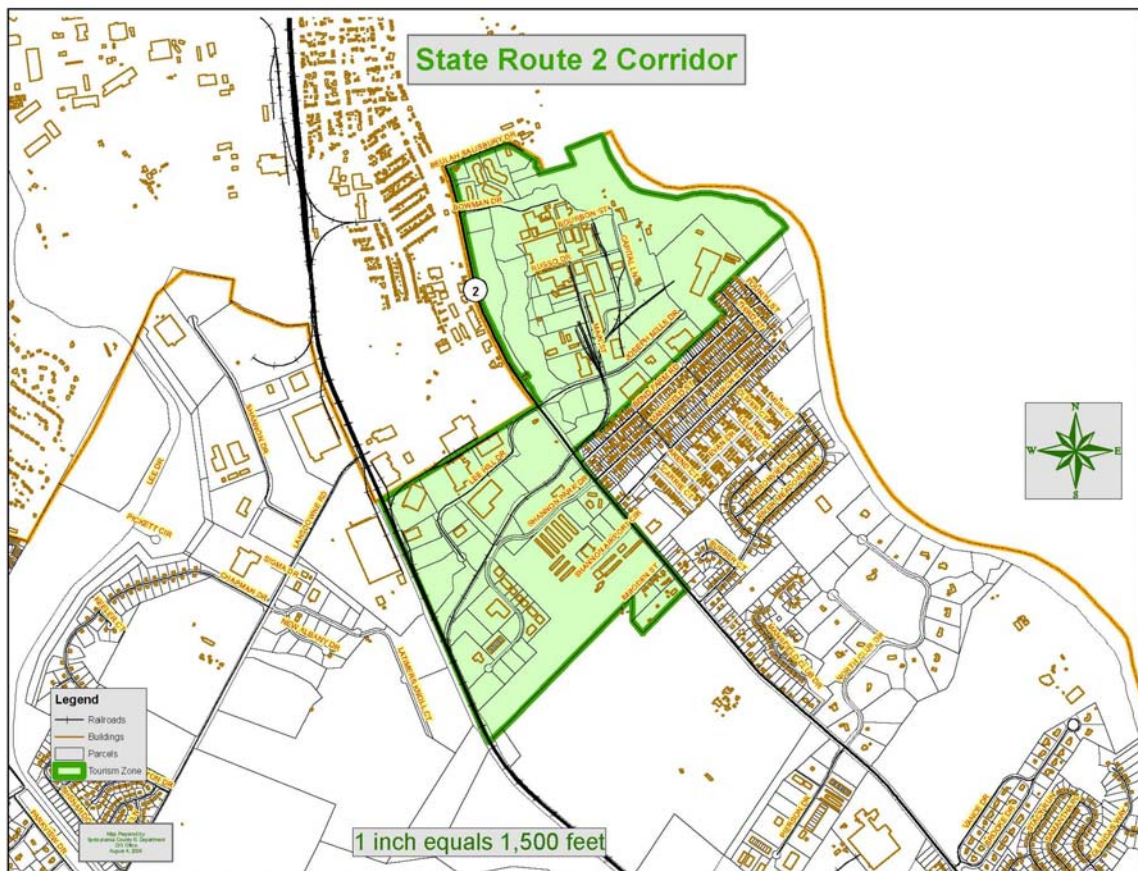
- Provide a listing of business property used in the operation of the qualified Tourism business and include date of purchase, address where equipment is housed, proof of purchase and a detailed depreciation schedule
- Any other information as requested by the Commissioner of Revenue or the Department of Economic Development.

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(For a detailed version of this map, please see website at www.spotsylvania.org)



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Definitions

Base Year defined as the calendar year preceding the calendar year in which the applicant submits the Tourism Zone Program Qualification Application to DED.

Business means any corporation, partnership, electing small business (subchapter S) corporation, limited-liability company or sole proprietorship authorized to conduct business in the Commonwealth of Virginia.

The term "Business" does not include organizations that are exempt from state income tax on all income except unrelated business taxable income as defined in the Internal Revenue Code, Section 512; nor does it include homeowners associations as defined in the Internal Revenue Code, Section 528.

Capital Investments means moneys used by a Tourism Business to purchase Fixed Assets and not moneys used for day-to-day operating expenses. Fixed Assets owned by the Tourism Business that are moved into the Tourism Zone from another location within the County shall not be included in the calculation of Capital Investments.

County Code means the Code of the County of Spotsylvania, Virginia, as amended.

DED means the County's Department of Economic Development.

Existing Tourism Business means a Tourism Business that was actively engaged in the conduct of trade or business in the County prior to an area being designated as a Tourism Zone pursuant to this Article.

Fixed Asset means long-lived tangible property owned by a Tourism Business that is used by the Tourism Business in the production of its income including real estate, plant, machinery and equipment.

Incentive Period means a 5 year period commencing upon approval of the Board of Supervisors.

Internal Revenue Code means the Internal Revenue Code of 1986, as amended, Title 26 of the United States Code.

New Tourism Business means a Tourism Business not already existing within the County prior to an area being designated as a Tourism Zone pursuant to this Article.

Qualified Tourism Business means a Tourism Business that has met the qualifications set forth in Section 24-25 and continues to meet such qualifications as required by this Article.

Tourism Business means a Business whose primary purpose is to establish a desirable destination to attract tourists from outside of the community and create an environment for those visitors that will deliver a memorable experience or promote educational opportunities while increasing travel-related revenue.

Tourism Products, Processes or Related Services means engaging in activities which promote and provide an experience for visitors including but not limited to: cultural or historical sites; recreation or athletic facilities; areas of scenic beauty or distinctive natural phenomena; family

oriented destinations; tours; events on location; museums; wineries or related activities; and lodging if:

- a) It involves restoration or rehabilitation of a historic structure;
- b) It contains meeting space with a minimum of 250 person capacity and supporting hotel rooms and food and beverage capabilities.

Tourism Zone means a specific geographic area or areas created pursuant to Chapter 38, Title 58.1 of the Code of Virginia of 1950, as amended, to foster the development and expansion of Tourism Businesses in the County.

Tourism Zone Program Annual Review Application means an application available from the DED to renew and submit data to receive incentive rebates.

Tourism Zone Program Qualification Application means an application available from the DED to qualify for Tourism Zone incentives offered by this Article.

Year 1 means the calendar year in which the Tourism Business submits a Tourism Zone Program Annual Review Application to the Commissioner of Revenue on or before March 1st of that year and is qualified as a Qualified Tourism Business in such year pursuant to the Certification Procedure described in this Article.

PART III. DECLARATION

BUSINESS FIRM REPRESENTATIVE:

I, the undersigned am an authorized representative of the business firm for which the request is made. I declare under penalty of perjury that this request has been examined by me and is, to the best of my knowledge, an accurate statement. I further affirm that the business firm has met the requirements for the Tourism Zone Program and understand the claw back provisions as set forth in County of Spotsylvania, Code of Virginia Chapter 38, Title 58.1. All records relevant to the information required by this form shall be made available to the Director of Economic Development/Tourism Zone Administrator.

Signature

Typed or Printed Name

Title

Date

This agreement was witnessed by me this day of _____.
month/day/year

Notary Public

My commission expires: _____
