

**BOARD OF SUPERVISORS
COUNTY OF LOUISA
RESOLUTION**

At a regular meeting of the Board of Supervisors of the County of Louisa held in the Louisa County Public Meeting Room at 5:00 PM on the 1st day of June 2026, at which the following members were present, the following resolution was adopted by a majority of all members of the Board of Supervisors, the vote being recorded in the minutes of the meeting as shown below:

RESULT:	
MOVER:	None
SECONDER:	None
AYES:	None
NAYS:	None
ABSTAIN:	None

**A RESOLUTION ADDING TOURISM ADVISORY COMMITTEE
RECOMMENDATIONS TO ANNUAL LOUISA COUNTY BUDGET PROCESS**

WHEREAS, the Transient Occupancy Tax (TOT) is a tax imposed on lodging paid by visitors to Louisa County and is not a tax on County residents; and

WHEREAS, a portion of TOT revenue is directed to the County’s General Fund, supporting essential services such as public safety, education, waste management, and other core government functions, thereby reducing the tax burden on residents; and

WHEREAS, pursuant to Virginia law, a portion of TOT revenue must be dedicated to tourism related purposes; and

WHEREAS, the Tourism Advisory Committee is charged with reviewing and making recommendations to the Board of Supervisors regarding the use of tourism-designated TOT funds; and

WHEREAS, the tourism budget derived from TOT revenue supports programs, events, initiatives, facilities, operations, and organizations that attract visitors, strengthen local businesses and community organizations, and contribute to the overall economic vitality and quality of life in Louisa County; and

WHEREAS, the Board of Supervisors further recognizes the importance of maintaining support for local tourism programming and community initiatives while reducing reliance on the County

General Fund when appropriate tourism-designated funding sources are available; and

WHEREAS, the Board of Supervisors desires to establish a more streamlined process for tourism-related entities seeking County support for tourism-related activities, programming, operations, and initiatives; and

WHEREAS, nothing herein shall prohibit tourism-related entities from submitting Tourism Support Requests throughout the fiscal year for additional or emerging opportunities. However, the intent of this process is to better coordinate and streamline larger recurring or anticipated budgetary requests through the annual Tourism Support Request review cycle; and

WHEREAS, the Board of Supervisors recognizes that certain tourism-related operational expenses may directly support visitor experiences, destination development, cultural programming, tourism promotion, and community sense of place, and may therefore qualify for consideration through tourism designated TOT funding.

NOW, THEREFORE, BE IT RESOLVED, on this 1st day of June, 2026, that the Louisa County Board of Supervisors hereby establishes the following procedures related to tourism designated Transient Occupancy Tax revenue:

1. Tourism-related entities that may otherwise qualify to submit outside agency budget requests to the County for tourism-related purposes shall submit requests for consideration through the County's Tourism Support Request process beginning in late summer or early fall for the upcoming fiscal year, rather than submitting such requests directly through the County's outside agency funding request process administered by the Finance Department.
2. The Tourism Advisory Committee shall review such requests and provide recommendations to the Board of Supervisors regarding the potential use of tourism designated TOT funding for eligible requests.
3. Eligible requests may include, but are not limited to, visitor-serving programming, cultural and community events, tourism-related operational expenses, facility-related support, and initiatives that strengthen Louisa County's tourism economy and overall sense of place.
4. Administrative costs associated with tourism operations and administration shall be funded first as necessary. Previously established funding categories for tourism-designated TOT revenue will serve as a guide for departmental budgetary planning, but will not restrict operational requirements, tourism priorities, project opportunities, and recommendations from the Tourism Advisory Committee that the Board elects to approve.
5. The Tourism Advisory Committee shall continue to evaluate funding recommendations based upon the overall benefit to tourism, visitor attraction, economic impact, community enhancement, and alignment with the County's tourism development goals.

A Copy, teste:

Christian R. Goodwin, Clerk

Board of Supervisors
Louisa County, Virginia