

Retail Consumption in Virginia in the First Six Months of Covid-19

By Gerald Prante and Emily Grundner *

The world changed in mid-March 2020 as Covid-19 began spreading beyond isolated clusters, prompting significant and sudden changes to the way people live, work, and play. In addition to the adverse public health effect from Covid-19, the outbreak has led to significant economic disruption. This disruption, however, has not been simply an across-the-board decline in all economic activity in all geographic areas. Certain sectors have been hit extremely hard, whereas others have seen little change or even a benefit. The travel, entertainment, and food services sectors have experienced significant declines, while online retail and home improvement stores have boomed.

Using data provided by the Virginia Department of Taxation, this report analyzes the effects of Covid-19 on select sectors in the commonwealth and breaks the data down by jurisdiction. To analyze the effect of Covid-19, taxable sales from the second and third quarters (April through September) of 2020 are compared to taxable sales from the same time period in 2019.

Jurisdictions that tended to see the largest adverse hit to taxable sales from Covid-19 included:

- Traditional tourist hot spots, such as Williamsburg and adjacent James City County, and Bath County, the home of Hot Springs and its Omni Homestead Resort
- Jurisdictions with traditionally large student populations relative to overall population, such as Charlottesville/Albemarle (UVA), Harrisonburg (JMU), Montgomery County (VT), and Lexington (W&L, VMI)
- The three large DC-adjacent jurisdictions (Arlington and Fairfax Counties and Alexandria), which are both popular tourist destinations and job centers

Interestingly, quite a few jurisdictions saw significant increases in their taxable sales in the second and third quarters of 2020 versus 2019. These included most notably suburbs and exurbs benefiting as consumption shifted from place of work (pre-Covid) to place of residence, including online transactions.

The remainder of this report is divided into three sections. Section I compares local option sales tax revenue (and thereby overall taxable sales) trends across Virginia from 2019 to 2020. Section II and Section III provide a deep dive into two sectors that have been hardest hit by Covid-19, the restaurant and hotel industries, respectively. Finally, the appendix contains the full data tables used for the analysis in this report for all 95 counties and 38 independent cities in Virginia.

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I. Local Option Sales Tax Revenue and Overall Taxable Sales

All Virginia jurisdictions receive a distribution from the state equal to 1% of taxable sales occurring in their jurisdiction. This includes online sales of products that are subject to sales tax. For example, if a consumer purchases \$20 worth of paper towels in person at a local grocery store, the locality would receive 20 cents from that transaction. And if the person living in that locality purchased \$20 worth of paper towels from Amazon.com, the locality would still receive the 20 cents. The latter is technically referred to as the use tax, and for years largely escaped taxation, but now thanks to actions taken by large retailers and the landmark *Wayfair* Supreme Court case in 2018, jurisdictions capture tax revenue from most online retail transactions.

Despite the overall economic uncertainty, total sales subject to sales or use tax were actually up 2.0 percent statewide in the six months of April through September 2020 compared to the same period in 2019. This figure is based on the percent change in local option sales tax revenue across all jurisdictions in the state. But not every jurisdiction increased by 2.0 percent. Some saw significant declines and others large increases.

Table 1 in the appendix presents the local option sales tax (LOST) revenue for all jurisdictions in the commonwealth for April through September in 2019 and 2020. Local option sales tax revenue includes tax revenue from both online and in-person transactions that are subject to general sales or use tax. As one would expect, the hardest hit jurisdictions were tourist hotspots. Bath County, the home to Hot Springs and its Omni Homestead Resort, saw its local option sales tax revenue fall by 42.6% in the six months of April through September 2020 compared to the same period in 2019. Williamsburg City (33.1% decline) and the adjacent James City County (17.9% decline) also saw large decreases year-over-year.

Arlington County saw an enormous decline of 24.8% in local option sales tax revenue in the second and third quarters of 2020 compared to the same time period in 2019. This is likely due to reduced tourism to the nation's capital and more people working from home, among other factors. Arlington's neighbors in Northern Virginia, Fairfax County and Alexandria City, saw more modest declines in LOST revenue. Local option sales tax revenue in Fairfax County, the largest jurisdiction in Virginia, fell by 6.4% in the second and third quarters of 2020 compared to the same time period in 2019. Alexandria City declined 4.9%. In the outer suburbs of Northern Virginia, however, LOST revenue increased. Loudoun, Prince William, Stafford, Fauquier, and Spotsylvania Counties all saw increases in the reference time period.

With the exception of the Williamsburg area and neighboring York County, all jurisdictions in the Tidewater Region saw increases in local option sales tax revenue. Despite less tourism, LOST revenue in Virginia Beach was 3.6% higher in the six-month period of April through September compared to the previous year. Norfolk and Newport News saw growth rates of 0.8% and 4%, respectively. The City of Hampton saw a sizable increase of 11.3%, as did Chesapeake at 9.8%.

In the Greater Richmond Region, the largest jurisdictions were mixed. Chesterfield County had a notable increase in local option sales tax revenue of 9.0% in the six-month period of April through September in 2020 compared to the same period of 2019. Hanover County and the City of Richmond saw modest increases in local option sales tax revenue of 5.2% and 3.1% respectively, while LOST revenue for Henrico County declined by 3.6%. Part of Henrico's decline is attributable to less traffic at Richmond International Airport. Just like in Northern Virginia, most outer suburbs in the Richmond area experienced higher growth rates than those jurisdictions closer to the city center.

In the Lynchburg area, all five jurisdictions saw an increase in local option sales tax revenue. In the city itself, LOST revenue was 4.4% higher in the six-month period of April-September 2020 versus the April-September 2019. But the four counties surrounding Lynchburg saw even larger increases. Amherst County saw an increase of 21.8%. Appomattox County increased by 18.9%, while Bedford County was 19% higher. Campbell County is an outlier. Based on the data reported by the Department of Taxation, Campbell County showed a 40.5% increase in LOST revenue. However, upon further inspection of this data, there is an abnormality. In July and August of 2019, LOST revenue was abnormally low (compared to previous years). This is inflating the percent change from 2019 to 2020 for Campbell County. Adjusting for this abnormality, the increase in taxable sales in Campbell County from April-September 2019 to April-September 2020 is approximately 20%. That is still a large increase, and the amount is consistent with the other counties in the region.

The Lynchburg area fared better than its neighbor to the west, the Roanoke region. Local option sales tax revenue fell 5.8% in Roanoke City in April-September 2020 compared to the same period in 2019. Roanoke County had an increase of 6.2%, while Botetourt County and the City of Salem declined by 3.8% and 1.5%, respectively. Local option sales tax revenue for Franklin County was 14.6% higher, thanks in part to sustained interest in Smith Mountain Lake at a time when other recreational activity options were limited.

As Covid-19 led to colleges shutting down their on-ground operations midway through their spring semesters and moving to online instruction, college towns saw their populations unexpectedly dwindle. This resulted in notable declines in local option sales tax revenue in Charlottesville (14.6% decline), Albemarle County (5.7%), Harrisonburg (4.4% decline), Montgomery County (3.1% decline), and Lexington (1.1% decline) for the six-month period of April through September 2020 compared to the same period in 2019. It should also be noted that one additional reason Williamsburg saw its enormous decrease discussed earlier was the closure of William & Mary to on-ground instruction in spring 2020.

II. Food Services and Drinking Places

As Americans were reluctant and/or prohibited by government orders to eat out at restaurants, the industry saw dramatic declines in sales. Of course, some restaurants tried to adapt by offering more take-out and delivery options, but those were not enough for most restaurants to make up for the extensive losses from fewer dine-in guests. Furthermore, with many Americans making the switch to working from home, workday lunches or business lunches were now more likely to come in the form of at-home meals instead of the local sandwich shop.

An interactive map made by the authors showing the decline in restaurant sales across Virginia localities is available [here](#). It shows the percent change in taxable sales for food services and drinking places for the period of April through September 2020 versus April through September 2019. Statewide, taxable sales at food service and drinking places declined by 26.4% in that time period. That equates to \$2.1 billion. As was the case with overall sales, popular tourist destinations and college towns saw the biggest declines. Full results for jurisdictions across the commonwealth are in Table 2 in the appendix.

The most notable decline for the industry was a 48.6% decrease in Arlington County, which amounted to a \$200 million decline in restaurant sales for the six months of April to September 2020 compared to the same time period in 2019. Neighboring Alexandria City and Fairfax County also saw significant decreases of 39% and 38.3%, respectively. And nearby Loudoun County saw a 35.3% decrease in the same time period. Overall, restaurants in Northern Virginia faced significant losses from Covid-19, more than any other region in the commonwealth.

The Charlottesville region also saw a decline that was greater than the statewide average. This was due in large part to the departure of college students in mid-March and fewer students on campus in August and September. Charlottesville City saw a 44.8% decline in taxable sales at food service and drinking place establishments in the six-month period of April through September 2020 compared to the same time period in 2019. In neighboring Albemarle County, the decline was 37.6%. In these two jurisdictions, this amounted to a decrease of nearly \$84 million in sales in this industry and six-month period alone. Other college towns such as Harrisonburg (33.7% decline), Montgomery County (30.2% decline), and Lexington (29.2% decline) also saw drops that were greater than the statewide average.

The City of Richmond saw one of the largest declines in the state as taxable sales for food services and drinking places were down 43% from April through September compared to the same period in 2019. This was due to a variety of factors, such as fewer people working in their Richmond offices, fewer students on campus at VCU, and fewer visitors (both business and leisure) to the city. The suburban jurisdictions surrounding the City of Richmond saw declines in restaurant sales, but those declines were less extreme than the city itself.

In the Tidewater Region, declines in restaurant sales were generally slightly smaller compared to the state as a whole with the exception of Williamsburg. As discussed elsewhere, the decline in tourism has hit Williamsburg hard, and the restaurant sector was one of the hardest hit with sales declining 42.7%. Virginia Beach, Newport News, and Norfolk did see sizable decreases in restaurant sales of 21.4%, 18.6%, and 23.2%, respectively, but each of these was smaller than the statewide average decline of 26.4%. Chesapeake and Hampton fell by around 10%.

Declines in the restaurant industry were not as great in the Lynchburg and Roanoke areas as other regions of Virginia. Lynchburg City and Roanoke City saw declines of 23.2% and 26.6%, respectively, in the reference time period. However, restaurant sales in the counties surrounding these two cities did not decline nearly as much as the cities themselves. For example, the aggregate decline in taxable sales for restaurants in the counties surrounding Lynchburg City (Amherst, Appomattox, Bedford, and Campbell) was only 10.2%, or \$9 million. In the three counties closest to Roanoke City (Botetourt, Franklin, and Roanoke), taxable sales at food service and drinking places declined by 14.7% from April to September 2020 compared to the same time period in 2019, which is significantly smaller than the City of Roanoke itself.

III. Accommodations

Obviously, the travel industry was hit extremely hard by Covid-19. In Virginia, this was no exception. Statewide, taxable sales at hotels were down 60.7% in the six-month period of April-September 2020 versus the same time period in 2019. This includes the summer months, which is peak travel season to most Virginia areas. This equates to a decline of around \$1.4 billion in hotel sales. Full results are available in Table 3 in the appendix. An interactive map made by the authors showing the decline in taxable sales in the accommodations sector in jurisdictions across the state is available [here](#).

The two largest travel destinations in Virginia are Northern Virginia, due to its proximity to the nation's capital, and the Tidewater Region, due to its parks and beaches. Business travel is also very popular in these areas, most notably Northern Virginia for companies doing business with the federal government. The Tidewater Region is also unique due to its heavy military presence, which is the cause of some travel to the region.

In Northern Virginia, the numbers are staggering. Comparing the six-month period of April-September in 2020 to April-September 2019, taxable sales for accommodation establishments declined 83.2% in Arlington County, 76.1% in Fairfax County, and 79.7% in Alexandria City. The outer suburbs saw large declines as well, but not as extreme. In Loudoun County, the decline was 67.2%. Stafford County declined 47.2%. Prince William County saw a 50.2% decline. Fauquier County and Spotsylvania County saw declines of 45.2% and 30.5%, respectively. In total, for all of the jurisdictions in Northern Virginia, the year-over-year decline in taxable sales in the accommodations sector for the six-month period was likely around \$750 million. (Some jurisdictions in Northern Virginia such as Manassas and Falls Church did not have data available, but based on other data for these jurisdictions, this \$750 million figure is a reasonable approximation in the authors' judgement.)

Further south in the Richmond area, the story was similar. In the City of Richmond itself, accommodation taxable sales were down 76.6% in April-September 2020 compared to April-September 2019. Declines in the suburban counties were smaller. Henrico County fell 56.5%. Hanover County declined 52.0%, while Chesterfield County saw a 45.2% decline.

In Williamsburg, taxable sales in the accommodations sector declined by 78.2% in April-September 2020 compared to April-September 2019. Adjacent James City County saw an almost identical decline (78.4%). The rest of the Tidewater Region, however, saw declines in the accommodations sector that were not as great as elsewhere in the commonwealth. Virginia Beach, for example, was down 42.4%. That decline equates to a \$98.6 million. Elsewhere in the Tidewater Region, Norfolk City saw a decline of 52.1%, while Newport News and Chesapeake had declines of 44.4% and 35.2%, respectively.

Appendix

Table 1: Local Option Sales Tax Revenue in April-September 2019 vs. April-September 2020

Jurisdiction	Revenue (\$) April-September 2019	Revenue (\$) April-September 2020	Percent Change
Virginia Statewide	684,207,240	697,831,675	2.0%
Accomack County	2,908,648	3,035,632	4.4%
Albemarle County	9,510,099	8,972,054	-5.7%
Alexandria City	15,397,388	14,640,400	-4.9%
Alleghany County	519,353	558,068	7.5%
Amelia County	456,136	529,017	16.0%
Amherst County	1,515,915	1,845,795	21.8%
Appomattox County	703,318	836,095	18.9%
Arlington County	23,560,213	17,709,022	-24.8%
Augusta County	3,309,508	3,707,471	12.0%
Bath County	471,784	270,708	-42.6%
Bedford County	3,571,536	4,249,380	19.0%
Bland County	236,380	216,782	-8.3%
Botetourt County	1,730,922	1,665,817	-3.8%
Bristol City	2,257,063	2,242,208	-0.7%
Brunswick County*	262,948	570,090	116.8%
Buchanan County	859,711	896,975	4.3%
Buckingham County	405,260	477,430	17.8%
Buena Vista City	207,437	235,757	13.7%
Campbell County*	2,396,591	3,367,475	40.5%
Caroline County	1,223,583	1,664,194	36.0%
Carroll County	1,145,020	1,307,865	14.2%
Charles City County	463,527	581,739	25.5%
Charlotte County	364,304	424,934	16.6%
Charlottesville City	6,110,774	5,215,684	-14.6%
Chesapeake City	21,357,169	23,369,414	9.4%
Chesterfield County	26,851,625	29,270,166	9.0%
Clarke County	729,962	856,460	17.3%
Colonial Heights City	3,969,285	3,866,627	-2.6%
Covington City	725,493	763,822	5.3%
Craig County	98,336	125,990	28.1%
Culpeper County	4,266,238	4,609,692	8.1%
Cumberland County	293,799	358,413	22.0%
Danville City	4,427,616	4,795,020	8.3%
Dickenson County	397,038	471,565	18.8%
Dinwiddie County	1,015,541	1,250,299	23.1%
Emporia City	813,231	842,506	3.6%
Essex County	1,109,067	1,244,386	12.2%
Fairfax City	5,899,268	5,764,694	-2.3%
Fairfax County	99,418,074	93,086,486	-6.4%
Falls Church City	2,939,245	3,113,951	5.9%
Fauquier County	5,497,244	6,395,394	16.3%
Floyd County	546,660	628,733	15.0%

Fluvanna County	1,070,976	1,166,532	8.9%
Franklin City	940,899	1,030,474	9.5%
Franklin County	2,946,598	3,376,614	14.6%
Frederick County	8,027,189	8,628,183	7.5%
Fredericksburg City	6,271,323	6,393,961	2.0%
Galax City	1,170,676	1,308,262	11.8%
Giles County	962,072	1,057,407	9.9%
Gloucester County	2,630,279	3,032,623	15.3%
Goochland County	1,883,678	2,000,542	6.2%
Grayson County	272,873	327,268	19.9%
Greene County	1,198,484	1,428,275	19.2%
Greensville County	613,908	395,201	-35.6%
Halifax County	2,092,641	2,167,016	3.6%
Hampton City	8,318,502	9,255,290	11.3%
Hanover County	12,662,705	13,321,053	5.2%
Harrisonburg City	7,282,271	6,962,324	-4.4%
Henrico County	35,874,775	34,579,191	-3.6%
Henry County	2,509,090	2,648,857	5.6%
Highland County	69,581	82,068	17.9%
Hopewell City	1,133,071	1,096,634	-3.2%
Isle of Wight County	1,584,402	1,929,948	21.8%
James City County	5,926,422	4,863,641	-17.9%
King and Queen County	113,334	158,492	39.8%
King George County	1,457,268	1,790,340	22.9%
King William County	726,317	853,567	17.5%
Lancaster County	1,028,053	1,239,592	20.6%
Lee County	750,252	899,325	19.9%
Lexington City	563,181	556,973	-1.1%
Loudoun County	44,597,723	45,147,694	1.2%
Louisa County	2,233,898	2,741,305	22.7%
Lunenburg County	269,294	304,232	13.0%
Lynchburg City	8,136,512	8,495,049	4.4%
Madison County	595,935	688,548	15.5%
Manassas City	5,238,831	5,285,475	0.9%
Manassas Park City	1,180,567	1,245,790	5.5%
Martinsville City	978,730	1,061,219	8.4%
Mathews County	301,563	372,711	23.6%
Mecklenburg County	3,029,197	3,654,647	20.6%
Middlesex County	702,822	773,931	10.1%
Montgomery County	6,893,724	6,681,324	-3.1%
Nelson County	690,417	818,384	18.5%
New Kent County	1,110,160	1,221,132	10.0%
Newport News City	13,628,646	14,168,103	4.0%
Norfolk City	18,248,797	18,395,692	0.8%
Northampton County	974,061	1,017,163	4.4%
Northumberland County	441,362	550,496	24.7%
Norton City	780,460	818,896	4.9%
Nottoway County	877,677	909,387	3.6%
Orange County	2,003,036	2,334,768	16.6%
Page County	1,219,939	1,314,591	7.8%

Patrick County	650,490	754,553	16.0%
Petersburg City	2,126,967	2,130,069	0.1%
Pittsylvania County	1,483,755	1,775,306	19.6%
Poquoson City	345,400	452,348	31.0%
Portsmouth City	4,004,090	4,966,386	24.0%
Powhatan County	1,765,776	2,098,102	18.8%
Prince Edward County	1,661,438	1,808,580	8.9%
Prince George County	1,423,340	2,075,577	45.8%
Prince William County	35,760,389	37,431,253	4.7%
Pulaski County	2,404,875	2,553,225	6.2%
Radford City	520,487	600,072	15.3%
Rappahannock County	342,777	368,027	7.4%
Richmond City	17,936,714	18,492,785	3.1%
Richmond County	735,121	909,543	23.7%
Roanoke City	11,578,666	10,906,419	-5.8%
Roanoke County	6,293,982	6,683,575	6.2%
Rockbridge County	1,641,979	1,646,519	0.3%
Rockingham County	4,495,701	4,883,531	8.6%
Russell County	1,026,412	1,096,555	6.8%
Salem City	3,801,023	3,744,816	-1.5%
Scott County	873,264	990,773	13.5%
Shenandoah County	2,821,597	2,684,353	-4.9%
Smyth County	1,347,142	1,469,184	9.1%
Southampton County	381,466	483,107	26.6%
Spotsylvania County	10,214,160	11,240,324	10.0%
Stafford County	8,251,122	9,584,671	16.2%
Staunton City	2,373,606	2,455,202	3.4%
Suffolk City	5,959,700	7,174,220	20.4%
Surry County	310,679	311,438	0.2%
Sussex County	577,255	533,183	-7.6%
Tazewell County	2,971,873	3,443,978	15.9%
Virginia Beach City	36,214,048	37,529,830	3.6%
Warren County	2,681,117	3,168,270	18.2%
Washington County	4,127,531	4,294,642	4.0%
Waynesboro City	2,793,462	3,002,062	7.5%
Westmoreland County	654,747	814,286	24.4%
Williamsburg City	2,659,290	1,780,351	-33.1%
Winchester City	5,017,845	4,784,861	-4.6%
Wise County	1,679,172	1,903,770	13.4%
Wythe County	2,432,177	2,604,713	7.1%
York County	5,710,126	5,616,817	-1.6%

Note: Per communication with county officials, Brunswick County's change is abnormal due to refunds paid for a few select large taxpaying entities.

Campbell County's large percent increase is due largely to abnormally low LOST revenue in July and August of 2019. Raw data is available [here](#). Adjusting for this abnormality, it is more likely Campbell County's percent increase in taxable sales from April-September 2019 to April-September 2020 is 20%.

Source: Virginia Dept. of Taxation, via Cooper Center <https://ceps.coopercenter.org/lost>

Table 2: Taxable Sales for Food Service and Drinking Places Establishments in April-September 2019 vs. April-September 2020

Jurisdiction	Taxable Sales (\$) April-September 2019	Taxable Sales (\$) April-September 2020	Percent Change
Virginia Statewide	8,073,797,500	5,942,919,747	-26.4%
Accomack County	29,692,312	21,989,731	-25.9%
Albemarle County	95,626,562	59,710,870	-37.6%
Alexandria City	220,055,546	134,231,464	-39.0%
Alleghany County	7,452,261	6,400,287	-14.1%
Amelia County	3,208,362	2,736,160	-14.7%
Amherst County	15,826,954	14,859,111	-6.1%
Appomattox County	6,837,874	6,672,846	-2.4%
Arlington County	413,264,233	212,617,778	-48.6%
Augusta County	24,647,309	21,206,099	-14.0%
Bath County	N/A	N/A	N/A
Bedford County	29,792,558	25,926,707	-13.0%
Bland County	N/A	N/A	N/A
Botetourt County	15,777,314	12,355,680	-21.7%
Bristol City	37,801,327	28,705,310	-24.1%
Brunswick County	3,140,410	2,504,559	-20.2%
Buchanan County	6,278,916	5,892,362	-6.2%
Buckingham County	2,849,348	2,590,191	-9.1%
Buena Vista City	2,766,012	2,595,525	-6.2%
Campbell County	30,850,651	27,311,007	-11.5%
Caroline County	14,527,390	9,938,295	-31.6%
Carroll County	10,784,655	8,990,340	-16.6%
Charles City County	N/A	N/A	N/A
Charlotte County	2,239,417	1,925,907	-14.0%
Charlottesville City	107,542,409	59,405,462	-44.8%
Chesapeake City	223,026,896	198,979,678	-10.8%
Chesterfield County	288,614,122	245,998,009	-14.8%
Clarke County	5,205,897	5,390,971	3.6%
Colonial Heights City	55,075,765	46,525,295	-15.5%
Covington City	4,894,379	4,161,565	-15.0%
Craig County	N/A	N/A	N/A
Culpeper County	35,136,641	30,232,194	-14.0%
Cumberland County	1,139,377	893,848	-21.5%
Danville City	70,417,168	58,348,477	-17.1%
Dickenson County	3,385,347	3,680,898	8.7%
Dinwiddie County	9,870,085	9,884,007	0.1%
Emporia City	11,309,580	9,527,087	-15.8%
Essex County	10,785,527	9,213,968	-14.6%
Fairfax City	86,296,497	60,608,910	-29.8%
Fairfax County	1,268,827,250	783,298,293	-38.3%
Falls Church City	37,739,596	22,492,984	-40.4%
Fauquier County	51,989,679	42,836,414	-17.6%
Floyd County	4,505,847	3,153,406	-30.0%
Fluvanna County	4,807,023	3,910,086	-18.7%

Franklin City	10,318,261	10,453,693	1.3%
Franklin County	30,892,187	28,086,696	-9.1%
Frederick County	53,376,261	43,282,591	-18.9%
Fredericksburg City	82,789,423	62,356,429	-24.7%
Galax City	13,160,137	12,157,891	-7.6%
Giles County	9,215,076	9,311,963	1.1%
Gloucester County	28,733,224	27,352,765	-4.8%
Goochland County	20,323,541	10,725,693	-47.2%
Grayson County	1,441,344	1,267,336	-12.1%
Greene County	7,598,534	7,303,651	-3.9%
Greensville County	3,099,010	2,005,810	-35.3%
Halifax County	19,221,968	17,737,694	-7.7%
Hampton City	129,254,696	115,793,538	-10.4%
Hanover County	89,580,808	77,509,488	-13.5%
Harrisonburg City	82,779,524	54,842,225	-33.7%
Henrico County	374,410,936	277,418,394	-25.9%
Henry County	19,750,531	24,007,403	21.6%
Highland County	N/A	N/A	N/A
Hopewell City	17,704,737	14,916,753	-15.7%
Isle Of Wight County	19,057,852	18,595,466	-2.4%
James City County	55,598,663	37,642,910	-32.3%
King And Queen County	N/A	N/A	N/A
King George County	10,968,362	9,726,512	-11.3%
King William County	8,398,520	7,729,351	-8.0%
Lancaster County	10,140,005	7,503,620	-26.0%
Lee County	4,954,685	4,845,141	-2.2%
Lexington City	11,115,897	7,875,325	-29.2%
Loudoun County	453,398,952	293,160,290	-35.3%
Louisa County	21,678,278	18,855,514	-13.0%
Lunenburg County	1,287,564	1,217,479	-5.4%
Lynchburg City	99,960,969	76,742,969	-23.2%
Madison County	3,628,672	2,997,087	-17.4%
Manassas City	54,092,965	45,521,323	-15.8%
Manassas Park City	3,948,740	3,114,974	-21.1%
Martinsville City	13,828,517	14,635,818	5.8%
Mathews County	3,353,585	2,604,527	-22.3%
Mecklenburg County	20,671,728	19,239,309	-6.9%
Middlesex County	5,833,590	4,432,616	-24.0%
Montgomery County	90,743,699	63,320,693	-30.2%
Nelson County	4,897,485	3,545,017	-27.6%
New Kent County	10,694,858	9,978,961	-6.7%
Newport News City	162,519,365	132,224,382	-18.6%
Norfolk City	254,263,919	195,214,371	-23.2%
Northampton County	11,894,916	8,711,003	-26.8%
Northumberland County	3,990,924	2,733,928	-31.5%
Norton City	10,408,934	9,120,342	-12.4%
Nottoway County	6,916,375	5,468,461	-20.9%
Orange County	19,443,032	16,380,102	-15.8%
Page County	10,925,844	8,603,356	-21.3%
Patrick County	3,997,368	3,928,349	-1.7%

Petersburg City	21,910,206	18,660,414	-14.8%
Pittsylvania County	11,753,377	10,709,743	-8.9%
Poquoson City	5,349,820	4,791,815	-10.4%
Portsmouth City	58,844,864	55,459,530	-5.8%
Powhatan County	12,607,868	11,467,547	-9.0%
Prince Edward County	21,606,350	15,896,550	-26.4%
Prince George County	11,638,519	9,994,142	-14.1%
Prince William County	385,087,425	310,383,406	-19.4%
Pulaski County	26,797,241	25,002,306	-6.7%
Radford City	10,882,539	7,503,687	-31.0%
Rappahannock County	3,531,365	3,059,369	-13.4%
Richmond City	264,120,375	150,609,251	-43.0%
Richmond County	4,262,608	3,624,597	-15.0%
Roanoke City	138,243,098	101,536,557	-26.6%
Roanoke County	64,498,188	54,366,741	-15.7%
Rockbridge County	12,364,366	8,922,532	-27.8%
Rockingham County	32,926,820	24,765,204	-24.8%
Russell County	11,811,774	11,050,524	-6.4%
Salem City	41,042,210	31,282,923	-23.8%
Scott County	10,447,345	9,239,512	-11.6%
Shenandoah County	22,535,932	19,558,054	-13.2%
Smyth County	15,440,110	14,519,560	-6.0%
Southampton County	1,843,866	1,492,670	-19.0%
Spotsylvania County	102,922,365	89,892,760	-12.7%
Stafford County	89,645,630	75,898,475	-15.3%
Staunton City	31,644,566	26,409,661	-16.5%
Suffolk City	70,934,542	65,193,697	-8.1%
Surry County	N/A	N/A	N/A
Sussex County	2,745,607	2,410,873	-12.2%
Tazewell County	26,515,245	23,197,864	-12.5%
Virginia Beach City	573,358,187	450,411,124	-21.4%
Warren County	29,262,682	26,354,257	-9.9%
Washington County	31,587,342	25,119,160	-20.5%
Waynesboro City	32,168,308	27,049,062	-15.9%
Westmoreland County	7,509,068	6,572,066	-12.5%
Williamsburg City	55,918,051	32,053,377	-42.7%
Winchester City	66,169,634	53,299,082	-19.5%
Wise County	16,272,129	14,647,345	-10.0%
Wythe County	25,376,108	21,098,061	-16.9%
York County	74,753,752	54,782,703	-26.7%

Note: In order to protect the privacy of taxpayers, in some small localities, data is not available (N/A).

Source: Virginia Dept. of Taxation, via Cooper Center: <https://ceps.coopercenter.org/taxable-sales>

Table 3: Taxable Sales for Accommodations Establishments in April-September 2019 vs. April-September 2020

Jurisdiction	Taxable Sales (\$) April-September 2019	Taxable Sales (\$) April-September 2020	Percent Change
Virginia (Statewide)	2,279,944,205	896,773,771	-60.7%
Accomack County	18,575,787	14,774,787	-20.5%
Albemarle County	28,900,602	11,398,987	-60.6%
Alexandria City	96,976,030	19,671,509	-79.7%
Alleghany County	2,683,302	1,241,757	-53.7%
Amelia County	N/A	N/A	N/A
Amherst County	1,031,858	975,452	-5.5%
Appomattox County	981,941	825,909	-15.9%
Arlington County	295,308,744	49,550,251	-83.2%
Augusta County	9,758,859	6,454,299	-33.9%
Bath County	1,757,214	1,325,537	-24.6%
Bedford County	2,462,556	2,019,938	-18.0%
Bland County	N/A	N/A	N/A
Botetourt County	4,193,698	2,038,234	-51.4%
Bristol City	6,947,530	3,584,852	-48.4%
Brunswick County	N/A	N/A	N/A
Buchanan County	N/A	N/A	N/A
Buckingham County	N/A	N/A	N/A
Buena Vista City	N/A	N/A	N/A
Campbell County	4,626,432	2,747,479	-40.6%
Caroline County	1,956,051	1,171,764	-40.1%
Carroll County	3,429,578	2,058,690	-40.0%
Charles City County	N/A	N/A	N/A
Charlotte County	N/A	N/A	N/A
Charlottesville City	43,624,733	15,410,603	-64.7%
Chesapeake City	51,041,960	32,894,733	-35.6%
Chesterfield County	41,143,262	22,337,042	-45.7%
Clarke County	N/A	N/A	N/A
Colonial Heights City	8,871,364	4,916,950	-44.6%
Covington City	N/A	N/A	N/A
Craig County	N/A	N/A	N/A
Culpeper County	5,192,545	3,804,549	-26.7%
Cumberland County	N/A	N/A	N/A
Danville City	8,930,249	6,078,628	-31.9%
Dickenson County	N/A	N/A	N/A
Dinwiddie County	N/A	N/A	N/A
Emporia City	N/A	N/A	N/A
Essex County	1,740,175	1,502,714	-13.6%
Fairfax City	10,232,402	2,532,836	-75.2%
Fairfax County	353,440,025	84,450,152	-76.1%
Falls Church City	N/A	N/A	N/A
Fauquier County	4,978,011	2,719,877	-45.4%
Floyd County	985,357	335,169	-66.0%
Fluvanna County	N/A	N/A	N/A

Franklin City	N/A	N/A	N/A
Franklin County	1,565,156	962,439	-38.5%
Frederick County	13,718,511	7,470,312	-45.5%
Fredericksburg City	16,177,001	7,568,804	-53.2%
Galax City	1,169,831	773,145	-33.9%
Giles County	3,019,989	1,755,863	-41.9%
Gloucester County	3,080,251	2,305,632	-25.1%
Goochland County	N/A	N/A	N/A
Grayson County	354,857	263,813	-25.7%
Greene County	2,197,514	1,345,711	-38.8%
Greensville County	4,768,107	3,438,363	-27.9%
Halifax County	5,739,033	3,690,759	-35.7%
Hampton City	21,344,643	14,662,948	-31.3%
Hanover County	11,778,221	5,648,799	-52.0%
Harrisonburg City	28,192,598	13,193,888	-53.2%
Henrico County	105,114,934	45,687,196	-56.5%
Henry County	2,265,506	1,967,521	-13.2%
Highland County	N/A	N/A	N/A
Hopewell City	4,524,227	2,698,855	-40.3%
Isle Of Wight County	4,130,542	2,905,278	-29.7%
James City County	11,834,717	2,552,827	-78.4%
King And Queen County	N/A	N/A	N/A
King George County	2,472,861	1,738,085	-29.7%
King William County	N/A	N/A	N/A
Lancaster County	7,221,156	4,804,995	-33.5%
Lee County	N/A	N/A	N/A
Lexington City	4,050,820	1,722,969	-57.5%
Loudoun County	97,012,750	31,818,897	-67.2%
Louisa County	3,202,805	2,492,612	-22.2%
Lunenburg County	N/A	N/A	N/A
Lynchburg City	18,378,093	11,401,516	-38.0%
Madison County	1,321,211	1,072,392	-18.8%
Manassas City	N/A	N/A	N/A
Manassas Park City	N/A	N/A	N/A
Martinsville City	N/A	N/A	N/A
Mathews County	277,840	216,237	-22.2%
Mecklenburg County	6,177,381	4,622,502	-25.2%
Middlesex County	164,489	267,854	62.8%
Montgomery County	20,607,073	9,506,720	-53.9%
Nelson County	7,395,085	7,299,503	-1.3%
New Kent County	486,949	240,981	-50.5%
Newport News City	32,304,796	17,945,351	-44.4%
Norfolk City	82,847,409	39,705,634	-52.1%
Northampton County	6,822,139	5,625,622	-17.5%
Northumberland County	N/A	N/A	N/A
Norton City	N/A	N/A	N/A
Nottoway County	N/A	N/A	N/A
Orange County	3,301,861	2,200,011	-33.4%
Page County	6,451,641	4,083,003	-36.7%
Patrick County	151,199	101,234	-33.0%

Petersburg City	3,231,751	2,520,299	-22.0%
Pittsylvania County	785,961	693,438	-11.8%
Poquoson City	N/A	N/A	N/A
Portsmouth City	6,489,298	2,716,414	-58.1%
Powhatan County	N/A	N/A	N/A
Prince Edward County	4,952,203	2,733,626	-44.8%
Prince George County	6,499,364	4,814,189	-25.9%
Prince William County	48,165,254	23,734,213	-50.7%
Pulaski County	4,925,593	2,452,744	-50.2%
Radford City	N/A	N/A	N/A
Rappahannock County	9,306,152	6,955,558	-25.3%
Richmond City	77,093,141	18,066,241	-76.6%
Richmond County	N/A	N/A	N/A
Roanoke City	38,998,266	13,902,997	-64.3%
Roanoke County	10,971,506	5,492,706	-49.9%
Rockbridge County	15,867,475	7,028,804	-55.7%
Rockingham County	8,298,814	4,440,562	-46.5%
Russell County	N/A	N/A	N/A
Salem City	7,973,062	3,728,825	-53.2%
Scott County	N/A	N/A	N/A
Shenandoah County	7,599,982	3,868,578	-49.1%
Smyth County	2,047,754	1,018,916	-50.2%
Southampton County	N/A	N/A	N/A
Spotsylvania County	14,699,035	10,219,263	-30.5%
Stafford County	24,086,452	12,719,388	-47.2%
Staunton City	8,921,932	3,700,079	-58.5%
Suffolk City	12,401,052	7,368,399	-40.6%
Surry County	N/A	N/A	N/A
Sussex County	N/A	N/A	N/A
Tazewell County	1,418,294	986,249	-30.5%
Virginia Beach City	232,633,898	134,026,300	-42.4%
Warren County	6,047,025	3,409,915	-43.6%
Washington County	9,771,124	4,230,973	-56.7%
Waynesboro City	6,211,903	3,944,170	-36.5%
Westmoreland County	1,358,695	1,225,331	-9.8%
Williamsburg City	57,968,400	12,662,280	-78.2%
Winchester City	7,053,370	2,901,276	-58.9%
Wise County	1,347,771	933,822	-30.7%
Wythe County	15,700,332	7,826,567	-50.2%
York County	51,238,742	9,965,817	-80.6%

Note: In order to protect the privacy of taxpayers, in some small localities, data is not available (N/A).

Source: Virginia Dept. of Taxation, via Cooper Center: <https://ceps.coopercenter.org/taxable-sales>