

## Analysis of Suggestions for Improvement as part of the FY 2010 County's Line of Business & Schools Program Review Processes Fall 2008

**Request By:** Public

**Suggestion:** To raise additional revenue, could Fairfax County levy a small yearly fee or County services tax (perhaps \$20-\$25) that would be paid by everyone who works in Fairfax County, regardless of their residence? (See Pennsylvania's Local Services Tax.)

**Response By:** Department of Management and Budget / County Attorney

**Background:** Localities in Virginia are not authorized to levy a tax on non-County residents. Pennsylvania's Local Services Tax is levied by various municipalities throughout the state and is applied as a flat fee on workers' wages. This type of tax is not allowed in Virginia.

**Recommendation:**

Fairfax County cannot levy a Local Services Tax on individuals who work in the County.