

ATTACHMENT A

**BE IT ORDAINED** by the County Board of Arlington, Virginia, that Chapters 66 and 11, of the Arlington County Code is amended, reenacted and recodified to read in pertinent part as follows:

**CHAPTER 66  
ARLINGTON COUNTY CODE**

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ARTICLE I. TECHNOLOGY ZONES

**ARTICLE I. GENERAL PROVISIONS**

**§ 66-1. Purpose.**

The Arlington County Board finds that certain classes of high technology business activities have special economic significance to the county due to the nature of the technology developed or employed, their interrelationship with other Arlington-based federal and private organizations/businesses, and their potential for high growth in employment and capital investment. The Arlington County Board further finds that the most appropriate method of offering incentives to certain classes of technology businesses is to create technology zones in the Rosslyn-Ballston Corridor, the Jefferson Davis Corridor, the Columbia Pike Special Revitalization District, and the Shirlington Area, as authorized in the Code of Virginia, Section 58.1-3850, in which zones inducements may be offered to encourage such technology businesses to relocate to the county. The county has determined that the establishment of these technology zones will improve economic conditions, hasten redevelopment, and benefit the welfare of its citizens.

(Ord. No. 00-1, § 1, 2-1-00; Ord. No. 03-02, 2-25-03)

**§ 66-2. Compliance.**

A business shall qualify as a qualified technology business on an annual basis. If a business ceases to be a qualified technology business during a calendar tax year in which the tax reductions apply, any tax owed by the business at the reduced rate for a qualified technology business shall be prorated for the months the business was a qualified technology business.

Failure of the business to fully comply with any tax imposed by the county will result in the revocation of its designation as a qualified technology business for the current tax year and any other tax years in which it fails to comply. Upon such a determination, the commissioner of the revenue shall assess additional business license taxes with penalties and interest as authorized in Arlington County Code, Chapter 11.

(Ord. No. 00-1, § 1, 2-1-00)

**§ 66-3. Definitions.**

For the purpose of this chapter, the following words and phrases shall have the following meanings, unless clearly indicated to the contrary:

(a) *Qualified technology business.* The term qualified technology business shall mean a business that has a "definite place of business" as defined in paragraph (d), below, within a "qualified technology zone" as defined in paragraph (e) of this section, and which:

1. Is engaged in the design, or research and development of computer hardware or software:

- for aerospace or aviation applications; or
- for interactive or simulated real-time use; or
- for instruction in the use or development of customized computer technology; or
- for gathering data from the internet or computerized data bases, or integrating such data; or \*
- ~~to enable or enhance commerce on the Internet;~~
- for emergency communications, emergency service delivery and tracking
- for security training, security data collection , storage and/or analysis
- for building energy management and control systems.

OR

2. Provides:

- production of multi-media products; or
- ~~training in the use of computer hardware or software; or~~
- computerized data mapping systems; or
- on-line financial services including buying, selling, handling, managing, investing and/or advice regarding money, credit, securities, or other investments over the Internet.

AND

3. If located in a "Downtown Technology Zone," has at least 250 employees on site after February 1, 2000 and before November 15, 2005 or 200 employees on site after November 15, 2005 and before October 1, 2007 or 100 employees on site after July 7, 2007 at the "Definite Place of Business" within the technology zone; if located in the "Shirlington Technology Zone" or the "Columbia Pike Corridor Technology Zone" as defined in paragraph (e) subsection 2. and 3. below, respectively, no size threshold shall apply;

(b) The use of computers, telecommunications services, or a web page or internet site shall not, in itself, be sufficient to qualify as a qualified technology business.

(c) No business shall be a qualified technology business unless (1) that business has first established a Definite Place of Business in Arlington County after February 1, 2000, and (2) within eighteen (18) months after establishing a definite place of business in a technology zone, that business has met the requirements of this ordinance and applied for such status.

(d) *Definite place of business.* The term "definite place of business" means an office or a location at which occurs a regular and continuous course of dealing over a period of thirty (30) consecutive days or more. A definite place of business for a person engaged in business may include a location leased or otherwise obtained from another person and real property leased to another.

(e) *Qualified Technology Zone.* The term "qualified technology zone" shall mean one (1) of the following:

1. *Downtown Technology Zones.* Those areas zoned for commercial or industrial use in the Rosslyn-Ballston or Jefferson Davis Corridors, as designated on the General Land Use Plan in effect on December 11, 1999 and which is a part of the Comprehensive Plan for Arlington County, Virginia. The precise boundaries of the Rosslyn-Ballston Corridor and Pentagon City - Crystal City Technology Zones are set forth in Appendix A, which is attached to this Chapter.

2. *Shirlington Technology Zone.* Those areas zoned for commercial or industrial use in the Shirlington area as set forth in Appendix A.

3. *Columbia Pike Corridor Technology Zone.* Those specific parcels within the "Columbia Pike Special Revitalization District" as set forth in Appendix A.

(f) *Employee* is a person who is on the qualified technology business' payroll within the technology zone and is required to report to work in the technology zone.

(Ord. No. 00-1, § 1, 2-1-00; Ord. No. 03-02, 2-25-03)

#### **§ 66-4. Business license tax.**

A qualified technology business as defined by this chapter shall be subject to the business license tax provided in Arlington County Code section 11-86.

(Ord. No. 00-1, § 1, 2-1-00)

## **APPENDIX A**

### **DOWNTOWN TECHNOLOGY ZONES:**

**ROSSLYN-BALLSTON CORRIDOR TECHNOLOGY ZONE** -- The geographic area as delineated by the following:

Beginning at Route 50 and Arlington Ridge Road, west on Route 50 to N. Mead Street, south along N. Mead Street to 12th Street N., west on 12th Street N. to Route 50, west on Route 50 to 10th Street., west on 10th Street to Washington Boulevard, south on Washington Boulevard to 7th Street N., west on 7th Street N. to N. Hudson Street, south on N. Hudson Street to 6th Street N., west on 6th Street N. to North Ivy Street, south on N. Ivy Street to 5th Street N., west on 5th Street N., to Glebe Road, southeast on Glebe Road to 4th Street N., southwest on 4th Street N. to George Mason Drive, northwest on George Mason Drive to I-66, northeast on I-66 to Washington Boulevard, east on Washington Boulevard to Kirkwood Road, north on Kirkwood Road to 13th Street N., east on 13th Street N. to North Jackson Street, north on N. Jackson Street to Key Boulevard, east on Key Boulevard to Custis Road, southeast on Custis Road to Barton Street, north on Barton Street to Key Boulevard, east on Key Boulevard to N. Adams Street, north on N. Adams Street to 18th Street N., east on 18th Street N. to N. Veitch Street, north on N. Veitch Street to Lee Highway, east on Lee Highway to N. Oak Street, north along N. Oak Street, and continuing in that line to the George Washington Memorial Parkway, west on the George Washington Memorial Parkway to Arlington Ridge Road, then south along Arlington Ridge Road to Route 50.

**JEFFERSON DAVIS CORRIDOR** -- The geographic area delineated by the following:

Beginning at South Joyce Street and Shirley Highway, east on Shirley Highway then northward to its intersection with the George Washington Memorial Parkway, east on the George Washington Memorial Parkway to the R F&P railroad track r.o.w., south along the R F&P railroad r.o.w. to the Four Mile Run waterway, west along Four Mile Run to South Eads Street, north on S. Eads Street to 23rd Street S., west on 23rd Street S. to South Fern Street, north on S. Fern Street to 18th Street S. at its intersection with South Hayes Street, northwest on South Hayes Street to its intersection with 15th Street S., west on 15th Street S. to South Joyce Street, north on South Joyce Street to Shirley Highway.

### **OTHER TECHNOLOGY ZONES**

**SHIRLINGTON TECHNOLOGY ZONE:**

The geographic area delineated by the following:

Beginning at Walter Reed Drive at Four Mile Run Drive, east on Four Mile Run Drive to S. Shirlington Road, north on S. Shirlington Road to 24th Street S., east on 24th Street S. to South Glebe Road, southeast on S. Glebe Road to I-395, south on I-395 to the Arlington County boundary with the City of Alexandria, thence west along said boundary to S. Shirlington Road, south on Shirlington Road to Shirlington Circle, south on Shirlington Circle to the edge of the C-O-1.5 zoning, thence west along said zoning line to the southern edge of the Arlington County Trades Center property, north along said property line to 29th Street S., north on 29th Street S. to Arlington Mill Drive, west on Arlington Mill Drive to S. Walter Reed Drive, and thence north on Walter Reed Drive to Four Mile Run Drive.

**COLUMBIA PIKE CORRIDOR TECHNOLOGY ZONE:**

Being all parcels with commercial, mixed use or public use zoning within the boundaries of the "Columbia Pike Special Revitalization District"; as such district is more specifically defined on the County's General Land Use Plan, and said Plan's Note #8, as such may be amended; and as the sub-components of such District are further more precisely defined in the Regulating Plans of the Form-Based Code for Columbia Pike, for each of "Town Center", "Village Center", "Neighborhood Center" and "Western Gateway" areas.

(Ord. No. 03-02, 2-25-03)

**CHAPTER 11**  
**ARLINGTON COUNTY CODE**

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**LICENSES**

**ARTICLE III. GROSS RECEIPTS BUSINESS TAX**

**§ 11-86. Qualified Technology Businesses.**

Every person engaged in a qualified technology business as defined by Chapter 66 of the Arlington County Code in the Shirlington and Columbia Pike Corridor Technology Zones shall pay an annual license tax of eighteen cents (\$0.18) on each one hundred dollars (\$100.00) of its previous year's gross receipts derived from the business that enables it to qualify, under Chapter 66 of the Arlington County Code, as a qualified technology business, and from the retail sale, licensing or use by others of products or services that result from the qualified technology business.

Every person engaged in a qualified technology business as defined by Chapter 66 of the Arlington County Code in the Downtown Technology Zones shall pay an annual license tax based on the business size as follows derived from the business that enables it to qualify, under Chapter 66 of the Arlington County Code, as a qualified technology business, and from the retail sale, licensing or use by others of products or services that result from the qualified technology business.

- a) Qualified businesses with between 200 and 499 employees prior to October 1, 2007 and with between 100 and 499 after July 7, 2007 will pay eighteen cents (\$0.18) on each one hundred dollars (\$100.00) of its previous year's gross receipts.
- b) Qualified businesses with between 500 and 999 employees will pay fourteen cents (\$0.14) on each one hundred dollars (\$100.00) of its previous year's gross receipts.
- c) Qualified businesses with more than 1,000 employees will pay ten cents (\$0.10) on each one hundred dollars (\$100.00) of its previous year's gross receipts.

The tax rate provided in this section shall apply to a taxpayer for no more than ten (10) calendar tax years, including any partial tax years.

(Ord. No. 00-2, 2-1-00)