



Virginia School Facilities Sales Tax Referendum

Voter FAQs · November 3, 2026 General Election

This November, 47 Virginia localities are asking voters to approve a 1% local sales tax dedicated to school construction and renovation. This FAQ explains what the measure does and does not do. For your locality's exact ballot language, contact your local registrar or government office. Learn more at virginiansformodernschools.org.

1. What is on my ballot this November?

Voters in your locality — one of 47 across Virginia — will decide whether to approve a 1% additional local sales tax dedicated to school construction and renovation. Each locality's referendum stands on its own. This is strictly a sales tax question; it does not change property tax rates.

2. What will the 1% sales tax fund?

By state law, revenue may be used only for capital costs — building new schools, renovating existing ones, and repaying bonds issued for those projects. It cannot fund teacher salaries, operating budgets, or any other government purpose.

3. Why is this on the ballot now?

A 2026 change in state law authorized every Virginia county and city to ask voters to approve this tax. It only takes effect where a locality's governing body orders a referendum and voters approve it — the legislature did not impose it directly.

4. How much would this cost me?

The tax adds 1 cent per dollar (1%) to the existing state and local sales tax rate. For a typical Virginia family of four, that comes to an estimated additional \$13 in sales tax a month — an additional \$150–\$170 a year in sales tax — based on national household spending data.

5. What's exempt, and what's taxed?

Exempt: groceries, prescription and over-the-counter medicine, essential hygiene products (diapers, incontinence and menstrual products), gasoline, vehicle purchases, and home heating fuel; Virginia also doesn't tax services or labor. Taxed: restaurant meals, clothing, electronics, and most other retail purchases — the same base as Virginia's existing sales tax.

6. Who actually pays it?

Anyone making a taxable purchase in the locality — residents and non-residents alike. Studies of similar local sales taxes suggest visitors, commuters, and out-of-locality shoppers typically pay roughly 25–33% of the total — though the exact share varies by locality.

7. Is this money guaranteed to go only toward schools, and does the tax eventually end?

Yes to both. State law puts this revenue in a locked, dedicated fund that can only pay for school construction, renovation, site acquisition, and related bond costs — it cannot be redirected to teacher salaries, other school programs, or any other government purpose. The tax also has a built-in sunset: it must end when the bonds it supports are repaid, or on a date set by the local governing body of no more than 20 years from when the tax began, whichever comes first.

8. Who decides which projects get funded?

Each locality's governing body and school board decide which specific school construction and renovation projects the revenue supports, through their own capital budgeting process — within the limits above. Localities may also establish additional local reporting or oversight committees for the funds, beyond what state law already requires.

9. What happens if voters reject it?

The locality would not gain this taxing authority, and its current sales tax rate would stay the same. It would continue to rely on its own existing capital budget and bonds for school construction — Virginia has no dedicated, reliable state funding stream for school facilities, so localities cannot count on meaningful state help filling the gap.

10. Have any Virginia localities already used this tax, and what has it raised?

Yes. Nine Virginia localities have had similar authority since 2021 — Danville City and Gloucester, Halifax, Henry, Mecklenburg, Northampton, Patrick, and Pittsylvania counties — and together have raised about \$119 million for school construction over five years. Danville alone raised \$30 million in three years, funding the renovated George Washington High School and a new Arnett Hills Elementary School (both opened in 2025), plus ongoing renovations at Langston and Forest Hills elementary schools. Pittsylvania County has used its funds for safety vestibules, HVAC replacements, and classroom additions at schools including Southside and Union Hall elementary. For scale, a new school building in Virginia today typically runs \$30–45 million for an elementary school, \$70–155 million for a middle school, and \$120–200 million or more for a high school — so \$119 million collectively is meaningful, but it doesn't go far against the cost of even one new building, which is why the tool is now available statewide.

11. Didn't the lottery funding dedicated for public schools already pay for this?

Lottery profits are constitutionally dedicated to K-12 education, but by law they fund day-to-day instructional programs and operating costs — not building construction. There is no comparable dedicated, ongoing state funding source for school construction; existing state programs are re-funded at the legislature's discretion each budget cycle.

12. Hasn't the state already funded school construction, and what is the statewide school facilities need?

The limited state funding that exists is inconsistent and competitive, not something localities can plan around. The School Construction Assistance Program awards grants through a competitive process based on need and fiscal stress, and its funding swings sharply year to year with each state budget — \$80 million in FY2024, \$30 million in FY2025, \$110 million in FY2026. The Literary Fund, an older constitutional fund meant for school construction, financed only two projects in the past decade because its revenue has largely been redirected elsewhere. Meanwhile, a 2021 state study found \$24.8 billion in facility needs statewide, with more than half of Virginia's school buildings at least 50 years old, and Virginia covers a smaller share of construction costs than the national average. This local sales tax option is a separate, additional tool — a locality approving it does not reduce or replace whatever state funding it already receives.

13. When and how do I vote?

Early in-person voting for the November 3, 2026 general election begins September 18, 2026. Registered voters may also request an absentee ballot. Find your polling place, registration status, and voting details at elections.virginia.gov or through your local registrar's office.

Sources: Conference Report to House Bill 30 (2026 Virginia Special Session), §§58.1-605.1, 58.1-606.1, 58.1-609.1, 58.1-609.10, 58.1-611.1, Code of Virginia; Virginia Dept. of Elections, November 2026 Local Referenda; VDOE, Needs and Conditions of Virginia School Buildings (2021); Virginia Lottery annual reports; BLS Consumer Expenditure Survey 2024; Danville Public Schools and Pittsylvania County Schools capital project records.