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SENATE BILL NO. 594

Offered January 22, 1996

A BILL to amend and reenact § 58.1-3819 of the Code of Virginia, relating to transient occupancy tax.

Patrons—Norment and Williams; Delegate: Morgan

Referred to the Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3819 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3819. Transient occupancy tax.

A. Any county, by duly adopted ordinance, may levy a transient occupancy tax on hotels, motels, boarding houses, travel campgrounds, and other facilities offering guest rooms rented out for continuous occupancy for fewer than thirty consecutive days. Such tax shall be in such amount and on such terms as the governing body may, by ordinance, prescribe; however, such. Such tax shall not exceed two percent of the amount of charge for the occupancy of any room or space occupied; however, in any county having a population of no less than 40,000 and no greater than 45,000 such tax shall not exceed the rate of any transient occupancy tax levied in any adjacent city.

B. The tax imposed hereunder shall not apply to rooms or spaces rented and continuously occupied by the same individual or same group of individuals for thirty or more days in hotels, motels, boarding houses, travel campgrounds, and other facilities offering guest rooms.

C. Nothing herein contained shall affect any authority heretofore granted to any county, city or town to levy such a transient occupancy tax. The county tax limitations imposed pursuant to § 58.1-3711 shall apply to any tax levied under this section, mutatis mutandis.

D. Any county, city or town which requires local hotel and motel businesses, or any class thereof, to collect, account for and remit to such locality a local tax imposed on the consumer, may allow such businesses a commission for such service in the form of a deduction from the tax remitted. Such commission shall be provided for by ordinance, which shall set the rate thereof, no less than three percent, not to exceed five percent of the amount of tax due and accounted for. No commission shall be allowed if the amount due was delinquent.

E. All transient occupancy tax collections shall be deemed to be held in trust for the county, city or town imposing the tax.

INTRODUCED

SB594