

VIRGINIA ACTS OF ASSEMBLY -- 2023 SESSION

CHAPTER 410

An Act to amend the Code of Virginia by adding a section numbered 58.1-210.1 and by adding in Article 6 of Chapter 38 of Title 58.1 a section numbered 58.1-3827, relating to transient occupancy tax; administration.

[H 1442]

Approved March 23, 2023

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding a section numbered 58.1-210.1 and by adding in Article 6 of Chapter 38 of Title 58.1 a section numbered 58.1-3827 as follows:

§ 58.1-210.1. Publication of local transient occupancy taxes.

The Department shall annually publish on its website the current rate of the transient occupancy tax imposed in each locality. Every tax-assessing officer of a county, city, or town shall send to the Department, in a manner prescribed by the Department, the information as to his county, city, or town necessary to enable the Department to publish such information. Such information shall be so furnished by such tax-assessing officers as soon as it is available after request by the Department or with at least 30 days' notice prior to the effective date of any change in such rate. Any change in the rate of any local transient occupancy tax shall become effective no earlier than the first day of the calendar quarter following the calendar quarter in which the change in such rate is enacted. Failure to provide notice pursuant to this section shall require the county, city, or town to apply the preceding effective tax rate until 30 days after notification of such change is provided to the Department. If any such tax-assessing officer fails, without good cause, to furnish the same to the Department on demand, he is guilty of nonfeasance in office.

§ 58.1-3827. Administration of transient occupancy tax.

A. The tax-assessing officer of a county, city, or town shall administer and enforce the assessment of, and the treasurer of such county, city, or town shall collect, transient occupancy taxes from accommodations intermediaries.

B. In administering the assessment of transient occupancy taxes from accommodations intermediaries, the tax-assessing officer of a county, city, or town shall provide adequate information to accommodations intermediaries to enable them to identify transient occupancy rates, the applicable jurisdiction, and any discounts, deductions, or exemptions.

C. Every accommodations intermediary required to collect or pay the transient occupancy tax, on or before the twentieth day of the month following the month in which the tax shall become effective, shall transmit to the tax-assessing officer of a county, city, or town a return showing the gross receipts, any allowable discounts, deductions, or exemptions, and the rate applied to the resultant net receipts and shall remit to the treasurer of such locality the total local transient occupancy tax due, as well as any penalties and interest due, arising from all transactions taxable under this chapter during the preceding calendar month. Where applicable, the return shall also include the number of room nights and the room tax rate applied, the total amount of room tax due, and any regional transportation transient occupancy taxes due. Thereafter, a like return shall be prepared and transmitted to the tax-assessing officer of a county, city, or town by every accommodations intermediary on or before the twentieth day of each month, for the preceding calendar month.