

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

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

5 [H 1442]

6 Approved

7 **Be it enacted by the General Assembly of Virginia:**

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

10 **§ 58.1-210.1. Publication of local transient occupancy taxes.**

11 *The Department shall annually publish on its website the current rate of the transient occupancy tax*  
 12 *imposed in each locality. Every tax-assessing officer of a county, city, or town shall send to the*  
 13 *Department, in a manner prescribed by the Department, the information as to his county, city, or town*  
 14 *necessary to enable the Department to publish such information. Such information shall be so furnished*  
 15 *by such tax-assessing officers as soon as it is available after request by the Department or with at least*  
 16 *30 days' notice prior to the effective date of any change in such rate. Any change in the rate of any*  
 17 *local transient occupancy tax shall become effective no earlier than the first day of the calendar quarter*  
 18 *following the calendar quarter in which the change in such rate is enacted. Failure to provide notice*  
 19 *pursuant to this section shall require the county, city, or town to apply the preceding effective tax rate*  
 20 *until 30 days after notification of such change is provided to the Department. If any such tax-assessing*  
 21 *officer fails, without good cause, to furnish the same to the Department on demand, he is guilty of*  
 22 *nonfeasance in office.*

23 **§ 58.1-3827. Administration of transient occupancy tax.**

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

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

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

ENROLLED

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