

COUNTY OF WARREN
Commonwealth of Virginia

Sherry T. Sours, MCR-Commissioner of the Revenue
 PO Box 1775, Front Royal, VA 22630-0038
 Phone: 540-635-2651 Fax: 540-636-8280
 E-Mail: ssours@warrencountyva.net

TRANSIENT OCCUPANCY TAX RETURN

Reporting Period	(Month)	(Year) <u>2019</u>	
Owner's Name:			
Trade Name:			
Mailing Address:			
Federal ID#		Phone:	
Account#		VA Sales Tax#	
E-Mail Address			
1. Total Gross Rentals			
2. Total Deductions	<i>Exempt Rentals (over 30 days), Refund of rentals included in line 1, correction of rentals included in prior reports (list month)</i>		
3. Amount on Which to Compute Tax	<i>Item 1 less Item 2</i>		
4. Amount of Tax	5% Tax -effective on or after July 1, 2017		
5. Less Commission	<i>Commission not allowed if late.</i>		
6. Total Tax Due	<i>Make checks payable to: Treasurer of Warren County</i>		
7. Late Filing Penalty	<i>10% of Line 6</i>		
8. Late Payment Penalty	<i>10% of of Total of line 6 and line 7</i>		
9. Interest	<i>(10% per annum)</i>		
10. Grand Total Due Including Penalty & Interest			
11. Amount Paid with this Return	<i>Make checks payable to: Treasurer of Warren County</i>		

To the best of my knowledge and belief, this is a true, correct, and complete form.

Signature

& Date _____

See back of form for additional information & ordinance.

MOTEL: Any public or private hotel, motel, boardinghouse, travel camp ground and other facilities offering guest rooms rented out for continuous occupancy for fewer than thirty consecutive days.

ROOM CHARGE: The total charge made by any such motel or short-term tourist rental for lodging and/or space furnished any such transient. If the charge made to such transient includes any charge for services or accommodations in addition to that of lodging and/or use of space, then such portion of the total charge as represents only room and/or space rental or use shall be distinctly set out and billed to such transient by such motel or short-term tourist rental as a separate item. [Amended 6-19-2012]

SHORT-TERM TOURIST RENTAL: A single-family dwelling not attached to any other dwelling by any means and located on an individual lot that is rented out for continuous occupancy for **fewer than 30 consecutive days**. [Added 6-19-2012]

TRANSIENT: Any person who, **for any period of not more than 30 consecutive days**, either at his own expense or at the expense of another, obtains lodging or the use of any space in any motel or short-term tourist rental, as here in above defined, for which lodging or use of space a charge is made. [Amended 6-19-2012]

§160-81. Tax imposed. [Amended 6-19-2012] [Amended effective 7-1-2017] **In addition to all other taxes of every kind now or hereafter imposed by law, there is hereby imposed and levied on each and every transient a tax equivalent to 5% of the total amount charged for the occupancy of any short-term tourist rental, room, or space occupied by any such transient. The excess over 2% shall be designated and spent solely for tourism and travel, marketing of tourism or initiatives that attract travelers to the locality, increase occupancy at lodging properties, and generate tourism revenues in the locality.**

§160-83. Collection. [Amended 6-19-2012] Every person receiving any payment for room charge with respect to which a tax is levied under this article shall collect the amount of tax hereby imposed from the transient on whom the same is levied or from the person paying for such rental or room charge at the time payment for such short-term tourist room rental is made, whether payment is made in cash or on credit by means of a credit card or otherwise.

§160-84. Collections in trust for County. All amounts collected as taxes under this article shall be deemed to be held in trust by the seller collecting them until remitted to the County as provided by this article.

§160-85. Required reports; remittances. **A.** Every person receiving payment for a room charge for which a tax is levied under this article shall make a report for each calendar month, showing the amount of charges collected for room charge and the amount of tax required to be collected. **B.** The monthly reports shall be made on forms prescribed by the Commissioner and shall be signed by the person receiving any payment for a room charge. They shall be delivered to the Commissioner on or before the 20th day of the calendar month following the month being reported. Each report shall be accompanied by a remittance of the amount of tax due, made payable to the County Treasurer. The Commissioner shall promptly transmit all taxes received to the County Treasurer.

§160-86. Powers and duties of Commissioner of Revenue. **A.** It shall be the duty of the Commissioner of the Revenue to ascertain the name of every person operating a motel or short-term tourist rental in the County liable for the collection of the tax levied in this article. [Amended 6-19-2012] **B.** The Commissioner shall have the power to adopt rules and regulations not inconsistent with the provisions of this article for the purpose of carrying out and enforcing the payment, collection and remittance of the tax herein levied, and a copy of such rules and regulations shall be on file and available for public examination in the County Administrator's office. Failure or refusal to comply with any rules and regulations promulgated under this section by any person receiving payment for a room charge shall be deemed a violation of this article.

§160-87. Penalty and interest. **A.** There shall be a penalty of 10% added to all transient occupancy taxes imposed under the provisions of this article that are unpaid on the due date as provided in this article. **B.** In addition to such penalty, interest at the rate of 10% per annum shall accrue and be added to all due and unpaid taxes and penalties beginning with the first day following the imposition of the penalty; provided, however, that for the second and subsequent years of the delinquency, such interest shall be at the rate established pursuant to Section 6621 of the United States Internal Revenue Code of 1986, 26 U.S.C. § 6621, as amended, but not less than 10%. No penalty under this Subsection **B** shall exceed 10% of the past due tax. Taxes and penalties herein provided shall be assessed and collected in the manner provided by law for the enforcement of the collection of other taxes. **C.** Any corporate, partnership or limited liability company officer, as defined in § 58.1-3906, Code of Virginia, 1950, as amended, who willfully fails to pay, collect or truthfully account for and pay over any transient occupancy tax, or willfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall, in addition to other penalties provided by law, be liable for a penalty of the amount of the tax evaded or not paid, collected or accounted for and paid over, to be assessed and collected in the same manner as such taxes are assessed and collected.

§160-88. Failure to collect or remit. **A.** If any person whose duty it is to do so shall fail or refuse to collect the tax imposed under this article and make timely report and remittance thereof or if the Commissioner of the Revenue has reasonable cause to believe that an erroneous statement has been filed, the Commissioner shall proceed in such manner as is practicable to obtain facts and information on which to base an estimate of the tax due the County and, in connection therewith, shall make such investigations and take such testimony and other evidence as may be necessary; provided, however, that notice and opportunity to be heard shall be given any person who may become liable for the amount owing prior to any determination by the Commissioner of the Revenue. **B.** As soon as the Commissioner has procured whatever facts and information may be obtainable upon which to base the assessment on any tax payable by any person who has failed to collect, report or remit such tax, the Commissioner shall proceed to determine and assess against such person the tax, penalty and interest provided in this article and shall notify the person by certified or registered mail sent to his or her last known address of the amount of such tax, penalty and interest. The total amount thereof shall be payable 10 days after the date such notice is sent.

§160-90. Persons going out of business. Whenever any person required to collect and remit to the County any tax imposed by this article shall cease to operate or shall otherwise dispose of his or her business, the tax shall immediately become due and payable, and the person shall immediately make a report and remittance thereof.

§160-91. Enforcement. [Amended 6-19-2012] **A.** It shall be the duty of the Commissioner to ascertain the name of every person operating a motel or short-term tourist rental in the County liable for the collection of the tax imposed by this article who fails, refuses or neglects to collect such tax or to make the reports and remittances required by this article. The Commissioner may have issued a summons for such person, and the summons may be served upon such person by the Sheriff of Warren County in the manner provided by law. One return of the original summons shall be made returnable to the General District Court for the County. **B.** In the event that any person who has rented or been charged for a room or short-term tourist rental refuses to pay the tax imposed by this article, the motel or short-term tourist rental employee on duty may call upon the Sheriff's office for assistance, and the investigating officer may, when probable cause exists, issue the person who has rented the room or short-term tourist rental a summons or warrant returnable to the General District Court as provided by law.

§160-92. Willful failure to collect and account for tax; penalty. Any corporate or partnership officer as defined in § 58.1-3906 of the Code of Virginia, 1950, as amended, or any other person required to collect, account for and pay over any transient occupancy tax, who willfully fails to collect or truthfully account for and pay over such tax, and any such officer or person who willfully evades or attempts to evade any such tax or the payment thereof, shall, in addition to any other penalties provided by law, be guilty of a Class 1 misdemeanor. Conviction shall not relieve any person from the payment, collection or remittance of the tax, penalty or interest as provided in this article. Each violation or willful failure to comply shall be a separate offense.

§160-93. Commission for collection of tax. [Amended 6-19-2012] Each motel or short-term tourist rental which collects, accounts for and remits to Warren County a transient occupancy tax shall be allowed a commission for such service in the form of a deduction from the tax remitted in the amount of five percent of the amount of the tax due and accounted for.

- This return shall be filed **monthly**, notify Commissioners office if ownership has changed, or address changes.
- If a month occurs in which the tax collected is less than \$25; neither a report nor a remittance shall be required for that month. The tax may be held until either it exceeds \$25 or the third month report is due. Please mark each filed report with the reporting period even though it maybe for 3 months so that we may have a record of each month filed.
- This form must be **signed and returned with PAYMENT.** Make checks payable to: **TREASURER OF WARREN COUNTY.**
- **ONLINE FILING:** Please go to www.warrencountyva.net, **E-Commissioner, Online Payment (credit cards only)**, Filing & Payments must be received before the due date of 20th of the following month. {Credit cards accepted: MC, VISA, AMERICAN EXPRESS, DISCOVER}
- **ONLINE ADDRESS CHANGES:** Please go to www.warrencountyva.net, E-Commissioner & follow directions for an address change. Credit card payments accepted only on-line with convenience fee. **MUST HAVE & USE PIN# to pay online.** Online payments go directly to the Treasurer's Office. *{If less than the above \$25, then online process may not work unless you combine the amounts}.*