



**AN ORDINANCE TO AMEND AND REORDAIN CHAPTER 14, ARTICLE VII, TRANSIENT OCCUPANCY TAX,  
OF THE KING GEORGE COUNTY CODE TO REFLECT VIRGINIA CODE AMENDMENTS**

**BE IT ORDAINED BY** the Board of Supervisors of the County of King George, Virginia, in order to promote the comfort, convenience and welfare of its citizens, that Section 14-172.1 *et seq.* of Chapter 14, Article VII of the King George County Code be amended and reordained as follows:

**Sec. 14-172.1. Definitions.**

The following words, terms and phrases, when used in this article, shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

*Accommodations.* Any room or rooms, lodgings, or accommodations in any hotel, motel, inn, tourist camp, tourist cabin, camping grounds, club, or any other place in which rooms, lodging, space, or accommodations are regularly furnished for considerations. "Accommodations" does not include rooms or space offered by a person in the business of providing conference rooms, meeting space, or event space if the person does not also offer rooms available for overnight sleeping. This term expressly includes short-term rentals.

*Accommodations fee.* The room charge less the discount room charge, if any, provided that the accommodations fee shall not be less than \$0.

*Accommodations intermediary.* Any person other than accommodations provider that (1) facilitates the sale of an accommodation, and (2) either collects a room charge from the customer, or charges a fee, other than an accommodations fee to the customer, which fee it retains as compensation for facilitating the sale. For purposes of this section, "facilitates the sale" includes brokering, coordinating, or in any other way arranging for the purchase of the right to use accommodations via a transaction directly, including via one or more payment processors, between a customer and an accommodations provider. "Accommodations intermediary" does not include a person if: (1) the accommodations are provided by an accommodations provider operating under a trademark, trade name, or service mark belonging to such person; or (2) a person who facilitates the sale of an accommodation if (a) the price paid by the customer to such person is equal to the price paid by such person to the accommodations provider for the use of the accommodations; and (b) the only compensation received by such person for facilitating the sale of the accommodation is a commission paid from the accommodations provider to such person.

*Accommodations provider.* Any person that furnishes accommodations to the general public for compensation. The term "furnishes" includes the sale or use or possession or the sale of the right to use or possess.

~~Consumer~~Customer. Every person who shall pay a charge for the occupancy of any room or space occupied to any hotel, motel, boarding house or travel campground accommodations for not more than thirty (30) continuous days.

Discount room charge. The full amount charged by the accommodations provider to the accommodations intermediary, or an affiliate thereof as defined by Virginia Code Section 58.1-602, for furnishing the accommodations.

Retail sale. A sale to any person for any purpose other than for resale.

Room charge. Any fee charged to the customer and retained as compensation for facilitating the sale, whether described as an accommodations fee, facilitation fee, or any other name. The room charge shall be determined in accordance with 23 VAC 10-210-730 and the related rulings of the Virginia Department of Taxation on the same.

~~Seller.~~ Every hotel, motel, boarding house or travel campground within the county which provides rooms or spaces to any consumer for occupancy for a charge.

Short-term rental. This term shall be defined as set out by Virginia Code Section 15.2-983.

#### **Sec. 14-172.2. Imposed; amounts.**

There is hereby imposed and levied upon the price paid by the customer of accommodations consumer of services provided by hotels, motels, boarding houses and travel campgrounds (sellers) within the county, a transient occupancy tax ~~for general county purposes~~ equal to five percent of the amount of charge for the occupancy of any room or space so occupied by the consumer. The tax shall be imposed on the total price paid by the customer for the use or possession of the room or space occupied in a retail sale.

The tax shall not apply to charges for meals, telephone services or any services other than the charges for occupancy of the room or space so occupied.

The tax shall not apply to rooms or spaces rented for continuous occupancy by the same individual or group for 30 or more days nor to any room charge paid to any hospital, medical clinic, convalescent home, or home for the aged.

#### **Sec. 14-172.3. Collection. ~~Duties of seller generally.~~**

(a) For any retail sale of accommodations not facilitated by an accommodations intermediary, the accommodations provider ~~It shall collect taxes imposed by this article, computed on the total charges for the accommodations, remit the same to the county, and shall be liable for the same. be the duty of every seller acting as the tax collection medium or agency for the county to collect from the consumer for the use of the county, the tax imposed and levied by this chapter at the time of collection the charge for the occupancy of any room or space so occupied by the consumer, and the taxes collected during each calendar month shall be reported and paid by each seller to the treasurer of the county by the last day of the first calendar month thereafter.~~



(b) For any retail sale of accommodations facilitated by an accommodations intermediary, the accommodations intermediary shall be deemed under this section as a dealer making a retail sale of an accommodation. The accommodation intermediary shall collect the tax imposed pursuant to this section, computed on the room charge, and shall remit the same to the county and be liable for the same. When the accommodations are at a short-term rental, or at any other accommodations, the accommodations intermediary shall remit the taxes on the room charge to the county. The county shall, upon notice to all sellers, have the right to require each seller to keep complete records showing all charges for occupancy of rooms or spaces, which records shall show the charge against each consumer of said occupancy of rooms or spaces, the date thereof and the date of payment thereof, and the amount of the tax imposed hereunder, and such records shall be kept open for inspection by the duly authorized agents of the county during regular business hours on business days, and the duly authorized agents of the county shall have the right, power, and authority to make such transcripts thereof during such times as they may desire.

(c) For any transaction for the retail sale of accommodations involving two or more parties that meet the definition of accommodations intermediary; nothing in this section shall prohibit the parties from making an agreement regarding which party shall be responsible for collecting and remitting the tax, so long as the party responsible is registered as a dealer with the Virginia Department of Taxation; in such event, the party agreeing to collect and remit the tax shall be the sole party liable for the tax, and the other parties to such agreement shall not be liable for such tax.

(d) For any retail sale of accommodations not facilitated by an accommodations intermediary, the accommodations provider shall separately state the amount of the tax on the bill, invoice, or similar documentation and shall add the tax to the total charges charged to the customer by the accommodations provider. For any retail sale of accommodations facilitated by an accommodations intermediary, the accommodations intermediary shall separately state the amount of the tax on the bill, invoice, or similar documentation and shall add the tax to the room charge; thereafter, the tax shall be a debt from the customer to the accommodations intermediary, recoverable at law in the same manner as other debts.

(e) The taxes required to be collected under this section shall be deemed to be held in trust by the person required to collect such taxes, until remitted as required herein.

**Sec. 14-172.4. Reports and remittances generally. ~~Extension of time for filing return.~~**

(a) Subject to applicable laws, the person collecting any tax as provided in section 14-172.3 shall make out a report, upon forms inclusive of all information that the commissioner of the revenue and the treasurer may require, and shall sign and deliver such report to the treasurer with a remittance of such tax. For any accommodations intermediary transacting a retail sale for accommodations in the county, submittal requires the property addresses and gross receipts for all accommodations facilitated by the accommodations intermediary in the county each month. Such remittances shall be made on or before the twentieth of the month, covering the amount of tax collected during the preceding month. To the greatest extent allowed by law, the county reserves the right to require accommodations providers and intermediaries to keep complete records showing all charges for occupancy of rooms or spaces for a period of five (5) years, which records shall show the charge against each customer of said occupancy of rooms or spaces, the date thereof and the date of payment thereof, and the amount of the tax imposed hereunder, and such records shall be kept open for inspection by the duly authorized agents of the county during regular business hours on

business days, and the duly authorized agents of the county shall have the right, power, and authority to make such transcripts thereof during such times as they may desire.

(b) The treasurer shall provide the commissioner of revenue by the fifteenth of each month copies of all reports submitted in the preceding month by persons required to collect the tax levied by this article.

(c) The commissioner of revenue may extend, for good cause shown, the time of filing any ~~return~~ report or remittance required by the provisions of this ~~chapter~~ article; provided, however, no such extensions shall exceed a period of 30 days.

(d) If any person shall fail or refuse to collect the tax imposed under this article and to make, within the time provided in this article, the reports and remittances required in this article, the commissioner of revenue may proceed in such manner as he/she may deem best to obtain facts and information on which to base an estimate of the tax due. As soon as the commissioner shall procure such facts and information upon which to base the estimate, he/she shall proceed to determine and assess against such person such tax, penalty and interest as provided for in this article, and shall notify such person, by certified or registered mail sent to his/her last known place of address, the amount of such tax, interest and penalty, and the total amount shall be due for payment within ten days from the date of the mailing of such notice.

**Sec. 14-172.5. Assignment of duties of treasurer and commissioner of revenue.~~Collection of tax.~~**

(a) The treasurer of the county shall be charged with the power and duty of collecting all taxes imposed and levied under this article ~~section from the seller~~.

(b) The commissioner of revenue may prescribe forms for filing of any report and payment of any funds set forth in this ~~section~~ article. The commissioner is further charged with auditing the reports required by this article, ensuring that accommodations providers or intermediaries are registered to collect the tax levied by this article, and as appropriate, responding to all inquiries that may be made by taxpayers or persons operating accommodations.



**Sec. 14-172.6. Penalty.**

(a) Any ~~consumer person~~ failing, refusing or neglecting to pay the tax hereby imposed or levied and/or ~~any seller~~ failing to collect said tax or violating the provisions of this ~~section article~~, and any officer, agent or employee of any ~~person seller~~ failing to collect said tax or violating the provisions of this section, shall upon conviction thereof, be subject to a fine of not more than \$100.00. Each failure, refusal, neglect or violation and each day's continuance thereof, shall constitute a separate offense.

(b) Notwithstanding the provisions of this section hereinabove, any ~~seller~~ person failing to pay said tax to the treasurer of the county and file such report as may be required by the commissioner of revenue on or before the due date for the same, or any extension of said due date approved by the commissioner of revenue as set forth hereinabove, shall incur and be liable for a penalty of ten percent of the taxes due, which shall be added to the amount of taxes or levies due ~~from such seller~~ on such installment, which, when collected by the treasurer, shall be accounted for in his/her settlements.

(c) In addition to the penalties provided hereinabove, any such taxes remaining unpaid ~~by the seller~~ on the last day of the month next following the day such taxes become due shall be delinquent and interest thereon of ten percent per annum shall be added to the amount of taxes or levies due ~~from seller~~, which, when collected by the treasurer, shall be accounted for in his/her settlements.

**Sec. 14-172.6. Reserved.**

ADOPTED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF KING GEORGE, THIS 4<sup>th</sup> DAY OF OCTOBER, 2022.

APPROVED:



Jeffrey Stonehill, Chair

Approved as to form:



Kelly J. Lackey, County Attorney

VOTE: 5-0

CATHY BINDER	<input checked="" type="checkbox"/> AYE	<input type="checkbox"/> NAY	<input type="checkbox"/> ABSTAIN	<input type="checkbox"/> ABSENT
TERENCE COLLINS	<input checked="" type="checkbox"/> AYE	<input type="checkbox"/> NAY	<input type="checkbox"/> ABSTAIN	<input type="checkbox"/> ABSENT
ANN C. CUPKA	<input checked="" type="checkbox"/> AYE	<input type="checkbox"/> NAY	<input type="checkbox"/> ABSTAIN	<input type="checkbox"/> ABSENT
RICHARD GRANGER	<input checked="" type="checkbox"/> AYE	<input type="checkbox"/> NAY	<input type="checkbox"/> ABSTAIN	<input type="checkbox"/> ABSENT
JEFFREY STONEHILL	<input checked="" type="checkbox"/> AYE	<input type="checkbox"/> NAY	<input type="checkbox"/> ABSTAIN	<input type="checkbox"/> ABSENT

ATTEST:



Christopher R. Miller  
County Administrator  
Clerk of the Board