

**CULPEPER COUNTY, VIRGINIA**

**ORDINANCE REPEALING  
ARTICLE IX TRANSIENT OCCUPANCY TAX,  
SECS. 12-109 THROUGH 12-135,  
OF THE CULPEPER COUNTY CODE,  
CHAPTER 12 (TAXATION)**

**WHEREAS**, the Board of Supervisors of Culpeper County, Virginia, pursuant to the general and specific authority granted to it by the Code of Virginia (1950), as amended, including but not limited to Title 58.1 Taxation, Subtitle III, Local Taxes, Chapter 38 Miscellaneous Taxes, Article 6 Transient Occupancy Tax, Secs. 58.1-3818.8 through 58.1-3826, and Va. Code Ann., Sec. 15.2-1427, may adopt, amend, and/or repeal a local transient occupancy tax ordinance consistent therewith;

**WHEREAS**, upon proper advertisement, a public hearing was held on March 1, 2022 wherein public comment was solicited regarding the County's local Transient Occupancy Tax Ordinance and possible changes thereto; and,

**WHEREAS**, the Board of Supervisors heard and voted upon a motion to repeal Article IX (Transient Occupancy Tax), Secs. 12-109 through 12-135, within Chapter 12 (Taxation) of the Culpeper County Code of Ordinances made at its March 1, 2022 evening meeting.

**NOW, THEREFORE, BE IT ORDAINED**, the Board of Supervisors, having properly advertised, held a public hearing, and received public comment regarding the proposed amendment/repeal hereby enacts this Ordinance, effective immediately, repealing Article IX (Transient Occupancy Tax), Secs. 12-109 through 12-135, within Chapter 12 (Taxation) of the Culpeper County Code of Ordinances. See attached Exhibit A.

**BE IT SO ORDAINED THE 1ST DAY OF MARCH, 2022.**

VOTING AYE: BATES, CAMPBELL, DEAL, DURR, GUGINO, UNDERWOOD

VOTING NAY: ROSENBERGER

ABSTAINING: NONE


ABSENT: NONE

Witness this signature and seal.

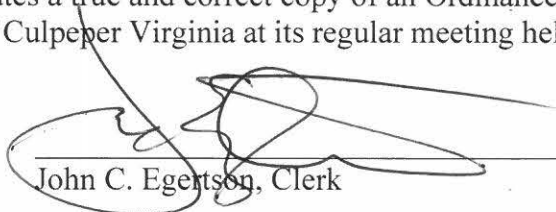


Gary Deal, Chairman  
Board of Supervisors of Culpeper County, Virginia

ATTEST:

  
\_\_\_\_\_  
John C. Egertson, Clerk

The undersigned Clerk of the Board of Supervisors of the County of Culpeper, Virginia, hereby certifies that the foregoing constitutes a true and correct copy of an Ordinance adopted by the Board of Supervisors of the County of Culpeper Virginia at its regular meeting held on March 1, 2022.

  
\_\_\_\_\_  
John C. Egertson, Clerk

For Information:

County Administrator

Finance Director

County Attorney

Commissioner of the Revenue

Treasurer

# EXHIBIT A

## ARTICLE IX. TRANSIENT OCCUPANCY TAX

### ARTICLE IX. TRANSIENT OCCUPANCY TAX

#### **Sec. 12-109. Definitions.**

For the purpose of this article, the following words and phrases shall have the meanings respectively ascribed to them by this section:

*Commissioner of Revenue:* The Commissioner of Revenue of the County or any of his duly authorized deputies or agents.

*Hotel:* Any public or private hotel, inn, apartment hotel, hostelry, tourist home or house, motel, rooming house, bed and breakfast, boarding house or other facilities offering guest rooms rented out for continuous occupancy for fewer than thirty (30) consecutive days within the County, and the owner and operator thereof, who, for compensation, furnishes lodging to any transients as hereinafter defined.

*Room or space rental:* The total charge made by any hotel or travel campground for lodging or space furnished any transient. If the charge made by such hotel or travel campground to transients includes any charge for services or accommodations in addition to that of lodging, and the use of space, then such portion of the total charge as represents only room and space rental shall be distinctly set out and billed to such transient by such hotel or travel campground as a separate item.

*Transient:* Any natural person who, for any period of fewer than thirty (30) consecutive days, either at his own expense or at the expense of another, obtains lodging or the use of any space in any hotel or travel campground as hereinabove defined, for which lodging or use of space a charge is made.

*Travel campground:* Any area or tract of land used to accommodate tents, travel trailers, motor homes or other facilities offering guest space rented out for continuous occupancy for fewer than thirty (30) consecutive days within the County, and the owner and operator thereof, who, for compensation, furnishes lodging to any transients as hereinafter defined.

(Ord. of 9-6-1994, § 12-109)

#### **Sec. 12-110. Levy and rate of tax.**

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 tax equivalent to two percent (2%) of the total amount charged for room or space to any hotel or travel campground.

(Ord. of 9-6-1994, § 12-110)

#### **Sec. 12-111. Exemptions.**

No tax shall be payable hereunder on room or space rental paid to any hospital, medical clinic, convalescent home or home for the aged.

(Ord. of 9-6-1994, § 12-111)

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~~Sec. 12-112. Certificate of registration.~~

- ~~(a) — Every person responsible for the collection of the tax levied in section 12-110 shall file an application for a certificate of registration with the Commissioner of the Revenue. This application shall be on a form prescribed by the Commissioner of the Revenue to provide information for the assessment and collection of this tax and for the enforcement of the provisions of this article. The application shall be signed under oath by the person making application who shall be an officer, partner, or authorized agent of the applicant.~~
- ~~(b) — Upon approval of the application by the Commissioner of the Revenue, a certificate of registration authorizing the collection of this transient occupancy tax shall be issued to the applicant.~~
- ~~(c) — Each person with a certificate of registration pursuant to this section shall notify the Commissioner of the Revenue of any changes to the information provided on their application for the certificate within thirty (30) days of the change.~~

~~(Ord. of 9-6-1994, § 12-112)~~

~~Sec. 12-113. Collection.~~

~~Every person receiving any payment for room or space rental 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 room or space rental, at the time payment for such room or space rental is made.~~

~~(Ord. of 9-6-1994, § 12-113)~~

~~Sec. 12-114. Taxes collected held in trust.~~

~~The taxes required to be collected under this article shall be deemed to be held in trust for the County by the person required to collect such taxes until remitted to the County as required in this article.~~

~~(Ord. of 9-6-1994, § 12-114)~~

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**Sec. 12-115. Filing of tax returns and remittance of tax.**

- (a) ~~Every person required to collect the taxes levied under the provisions of this article shall file a tax return for each calendar year and upon such forms as the Commissioner of the Revenue shall prescribe. Each annual tax return shall be filed with the Commissioner of the Revenue with remittance of the tax required to be collected for the previous year.~~
- (b) ~~Such tax returns and remittances shall be made to the Commissioner of the Revenue on or before the 31st day of March following the end of each calendar year and shall cover the taxes required to be collected by the owner or operator during the previous year; provided, however, that when the Commissioner of the Revenue finds any owner or operator demonstrates a pattern of late filing of tax return or payment of taxes, the Commissioner of the Revenue may require the filing of tax returns and remittance of taxes on a more frequent basis.~~
- (c) ~~Subject to the interest and penalty provisions of section 12-116 of this article, the Commissioner of the Revenue may extend, for good cause shown, the time for filing any return required to be filed by the provisions of this section; provided, however, that no such extension shall exceed a period of ninety (90) days.~~

~~(Ords. of 9-6-1994, § 12-115; 8-6-1996; 10-7-1997; 3-2-2021, Att. A)~~

~~Editor's note(s)—Amendment of 10-7-1997 amended this section so that returns are filed annually rather than quarterly.~~

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~~Sec. 12-116. Penalties, interest and collection fees.~~

- ~~(a) If an owner or operator required to collect taxes pursuant to this article fails or refuses to file the tax returns or to remit the taxes collected or due within the time and in the amount specified by this article, there shall be added to such tax due a penalty of ten percent (10%) of the tax due.~~
- ~~(b) In addition to all penalties, interest at the maximum rate allowed by § 58.1-15 of the Virginia Code, as may be amended from time to time, shall be charged on all taxes and penalties not paid when due. Interest shall begin to accrue on the first day of the month following the month in which the taxes were due to the County and shall continue to accrue until paid in full.~~
- ~~(c) Any person who fails to pay the taxes on or before the due date shall, in addition to all penalties and interest, pay a fee to cover the administrative costs associated with the collection of delinquent taxes. Such fee shall be added to all penalties and interest and shall be in amounts prescribed by § 58.1-2958 of the Code of Virginia, 1950, as may be amended from time to time.~~
- ~~(d) The assessment or payment of penalties, interest or fees pursuant to this section shall not be deemed a defense to any criminal prosecution for failure to comply with any of the requirements of this article.~~

~~(Ord. of 9-6-1994, § 12-116)~~

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Sec. 12-117. ~~Assessments and collection of omitted taxes.~~

- (a) ~~If any person required to collect and remit the tax imposed by this article fails to file a statement and a remittance, or if the Commissioner of the Revenue has reasonable cause to believe that an erroneous statement has been filed, the Commissioner of the Revenue may proceed to determine the amount due the County and in connection therewith may make investigation and take testimony and other evidence as may be necessary; provided, however, that notice and opportunity to be heard be given any person who may become liable for the amount owned prior to any determination by the Commissioner of the Revenue.~~
- (b) ~~If the Commissioner of the Revenue finds that any owner or operator has failed to collect the taxes required by this article or has failed to remit taxes collected to the County, the Commissioner of the Revenue shall immediately assess such taxes, including penalty as provided in section 12-116, against the owner or operator as the Commissioner of the Revenue determines are due pursuant to § 58.1-3903 of the Code of Virginia, 1950, as may be amended from time to time, and certify such assessment to the County Treasurer for collection.~~
- (c) ~~Any owner or operator who neglects, fails, or refuses to collect the taxes due under this article from the purchaser shall be liable for and be assessed with and pay the omitted taxes due.~~
- (d) ~~Upon receipt of a certified omitted tax assessment due under this article, the County Treasurer may undertake immediate collection action for the omitted taxes.~~
- (e) ~~The assessment and payment of omitted taxes under this section shall not be deemed a defense to any criminal prosecution for failure to comply with any of the requirements of this article.~~

~~{Ord. of 9-6-1994, § 12-117}~~

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**Sec. 12-118. Commissioner of Revenue; other powers and duties.**

It shall be the duty of the Commissioner of the Revenue to ascertain the name of every person in the County liable for the collection of the tax levied by section 12-110. The Commissioner of the Revenue 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 office of the Commissioner of the Revenue. Failure or refusal to comply with any rules and regulations promulgated under this section shall be deemed a violation of this article.

(Ord. of 9-6-1994, § 12-118)

**Sec. 12-119. Posting bond or letter of credit.**

The Commissioner of Revenue shall require any owner or operator with a record of late filing of the tax returns or of late remittance of the taxes required by this article to annually post a bond with corporate surety payable to the County to insure the owner or operator's faithful performance of the owner or operator's duties to the County under this article. The bond, including the corporate surety thereon, shall be in an amount which is three (3) times the taxes collected or which should have been collected by the owner or operator during the year previous to the bonding, but in no case less than one thousand dollars (\$1,000.00). An irrevocable letter of credit from a bank approved by the County Administrator with an expiration date not earlier than one year from the date of issuance in the amount specified in this section and payable to the County may be accepted in lieu of bond.

(Ords. of 9-6-1994, § 12-119; 8-6-1996; 10-7-1997)

**Editor's note(s)**—Amendment of 10-7-1997 changed the bond minimum requirement from 3 times the quarterly amount to 3 times the annual amount.

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Sec. 12-120. ~~Records.~~

~~Every owner or operator subject to the requirements of this article shall keep and preserve books of account and complete records of the taxable or claimed exempt transient occupancy charges and the taxes paid under this article for the current year and the three (3) years last past. Such records shall show the price charged with respect to each purchase, the date thereof, the date of payment therefor and the amount of tax imposed under this article. 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.~~

~~{Ord. of 9-6-1994, § 12-120}~~

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Sec. 12-121. ~~Sale or cessation of business.~~

~~Whenever any person required to collect and pay to the County a tax under section 12-110, shall quit or otherwise dispose of his business, any tax under the provision of this article shall become immediately due and such person shall immediately make a report and pay the tax due.~~

~~{Ord. of 9-6-1994, § 12-121}~~

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Sec. 12-122. ~~Criminal penalties.~~

~~(a) — Any person who wilfully files a false or fraudulent tax return with intent to defraud the County under the provisions of this article, or who wilfully fails or refuses to file a tax return under the provisions of this article, shall be guilty of a Class 3 misdemeanor if the amount of the tax lawfully due in connection with the return is one thousand dollars (\$1,000.00) or less and of a Class 1 misdemeanor if the amount of the tax lawfully due in connection with the return is more than one thousand dollars (\$1,000.00).~~

~~(b) — Violations or failure to comply with any other provisions of this article shall be a Class 3 misdemeanor.~~

~~(c) — Each day any violation or failure to comply continues shall constitute a separate offense.~~

~~{Ord. of 9-6-1994, § 12-122}~~

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**Sec. 12-123. Severability.**

~~It is hereby declared to be the intention of the Board of Supervisors that the sections, paragraphs, clauses, sentences, and parts of this article are severable, and if any phrase, clause, sentence, paragraph or section of this article is declared unconstitutional or invalid by the valid judgment or decree of a court of competent jurisdiction, such invalidity shall not affect, impair, or invalidate the remainder of this article or the application of such provisions to other provisions or circumstances but shall be confined in its application to the section, clause, sentence, paragraph, or part thereof directly involved in the controversy in which said judgment shall have been rendered and the person or circumstances involved.~~

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~~Should any exemption from, lower rate of, or limitation of this tax be declared invalid, illegal, unconstitutional, or void for any reason, such declaration is not intended to affect the taxes imposed by this article, but the transactions found to be wrongfully exempted, limited or subjected to lower tax rate shall become fully subject to this tax to the same extent as if such exemption, attempted exemption or limitation, or lower rate had never been included in this article.~~

~~{Ord. of 9-6-1994, § 12-123}~~

**Sec. 12-124. Application of tax.**

~~The transient occupancy tax imposed by this Ordinance shall not apply within the limits of any town located within the limits of Culpeper County where such town now, or hereafter, imposes a town transient occupancy tax, unless the governing body of any such town hereafter provides for application of the County transient occupancy tax within the town limits of any such town located within Culpeper County.~~

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~~{Ord. of 9-6-1994, § 12-124}~~

**Sec. 12-125. Effective date.**

~~This Article IX shall take effect on October 1, 1996.~~

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~~{Ords. of 9-6-1994, § 12-125; 8-6-1996}~~

~~Editor's note(s)—Amendment of 8-6-1996 extended the effective date to October 1, 1996.~~

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**Secs. 12-~~109126~~—12-135. Reserved.**

Editor's Note: Article IX, Transient Occupancy Tax, was repealed on March 1, 2022.

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***ARTICLE IX. TRANSIENT OCCUPANCY TAX***

**Secs. 12-109—12-135. Reserved.**

Editor's Note: Article IX, Transient Occupancy Tax, was repealed on March 1, 2022.