

**AN ORDINANCE TO AMEND ARTICLE VII, SECTION 58-255 OF CHAPTER 58 OF
THE CODE OF THE COUNTY OF WASHINGTON, VIRGINIA, TO UPDATE THE
REPORTING REQUIREMENTS OF THE TRANSIENT OCCUPANCY TAX**

WHEREAS, the Board of Supervisors of Washington County, Virginia, by ordinance imposed a transient occupancy tax in accordance with Article 6 of the Code of Virginia Title 58.1-3819;

WHEREAS, the Board of Supervisors of the County of Washington, Virginia finds it necessary to revise its local ordinance to ensure compliance with updated Virginia Code to be effective July 1, 2025.

NOW, THEREFORE, ON THE BASIS OF THE FOREGOING, and in consideration of the best interests of the public health, welfare, and safety, and having held a public hearing on this proposed ordinance, the Board of Supervisors of the County of Washington, Virginia hereby ordains the following:

1. That this ordinance shall be deemed effective on July 1, 2025, upon its adoption by the Board;
2. That should any section or provision of this ordinance be decided to be invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity or constitutionality of any other section or provision of this ordinance or the Washington County Code;
3. That **Section 255 of Chapter 58** of the Code of the County of Washington, Virginia (2002, as amended) shall be revised as set forth herein, subject to Article, Division, Section, and Subsection titles and numbers amendment by the Editor as necessary for Code consistency. New language is indicated by underline, and deletions are indicated by strikethrough.

**CODE OF COUNTY OF WASHINGTON, VIRGINIA
CHAPTER 58 -- TAXATION
ARTICLE VII --TRANSIENT OCCUPANCY TAX**

Sec. 58-255 Reports required and remittance of tax.

- (a) For any retail sale of accommodations facilitated by an accommodations intermediary, the accommodations intermediary must remit the tax imposed pursuant to this Article to the Commissioner of Revenue.*
- (b) For any retail sale of accommodations not facilitated by an accommodations intermediary, the accommodations provider must remit the tax imposed pursuant to this Article to the Commissioner of Revenue.*

- (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 Article prohibits such parties from making an agreement regarding which party will be responsible for collecting, and remitting the tax, so long as the responsible party so responsible is registered with the Commissioner of Revenue for purposes of remitting the tax. In such event, the party that agrees to collect and remit the tax will be the sole party liable for the tax, and the other parties to such agreement will not be liable for such tax.*
- (d) The person collecting the tax levied under this Article shall submit to the commissioner a report upon such forms and setting forth such information as the commissioner may prescribe and require. Such report shall show the amount of room charge, fees, and tax collected and the amount of transient occupancy tax required to be collected; and shall be signed by a duly authorized representative of the person; and shall be delivered to the Commissioner of Revenue with the remittance of such tax.*
- (e) Such reports and remittances shall be made monthly on or before the 20th day of the month and covering the amount of tax collected during the preceding month. ~~unless the amount of transient occupancy tax required to be collected is less than six hundred dollars (\$600.00) in any calendar year, then such reports and remittances shall be made yearly on or before the 20th day of January and covering the amount tax collected during the proceeding year.~~ If the remittance is by check or money order, the check or money order shall be made payable to the County. All remittances pursuant to this Article that are received by the Commissioner must be promptly delivered to the Treasurer. The Commissioner and Treasurer of the County shall have the power to examine pertinent records for the purpose of administering or enforcing the provisions of this Article.*
- (f) Additionally, together with the report and remittance required by this section, each accommodations intermediary must submit to the Commissioner a monthly report that lists the property addresses and gross receipts for all accommodations facilitated by the accommodation intermediary in the County ~~within the preceding month~~ on a monthly basis.*
- (g) An accommodations provider shall not be required to submit a report to the Commissioner of Revenue if (i) all retail sales of accommodations owned by the accommodations provider are facilitated by an accommodations intermediary and (ii) the accommodations provider attests to the locality that all such sales are facilitated by an accommodations intermediary. Such attestation shall be effective for twelve (12) months beginning with the month in which the attestation is made. Thereafter, such attestation shall be due annually on a date determined by the Commissioner of Revenue, on such forms and in such manner as the Commissioner of Revenue may prescribe and require. However, such accommodations provider shall make out and submit a report in accordance with this subsection for the retail sale of any accommodations not facilitated by an accommodations intermediary and shall remit such tax as otherwise required by this Article.*

(Code 1997, § 58-255; Ord. No. 2016-003, § 3, 5-11-2016, eff. 7-1-2016; Ord. No. 2021-07, § 3, 11-9-2021, Ord. No. 2024-05, effective 6-11-2024)

State law reference(s)—Code of Virginia, § 58.1-3819.

Secs. 58-261—58-280.Reserved.