

ORDINANCE NO. 25-15(1)

AN ORDINANCE TO AMEND CHAPTER 15, TAXATION, ARTICLE 9, TRANSIENT OCCUPANCY TAX, OF THE CODE OF THE COUNTY OF ALBEMARLE, VIRGINIA

BE IT ORDAINED By the Board of Supervisors of the County of Albemarle, Virginia, that Chapter 15, Taxation, Article 9, Transient Occupancy Tax, is hereby amended as follows:

By Amending:

Sec. 15-902 Collecting and remitting the tax; reports.

Chapter 15. Taxation

Article 9. Transient Occupancy Tax

Sec. 15-902 Collecting and remitting the tax; reports.

Each accommodations intermediary or accommodations provider shall collect and remit the tax imposed under this article and submit reports, in accordance with Virginia Code § 58.1-3826 and § 58.1-3827, and as follows:

- A. *Duty to collect the tax.* The accommodations intermediary or accommodations provider has the duty to collect the tax at the time payment for the lodging becomes due and payable, regardless of how payment is made.
- B. *Tax added to the cost of the room or space.* The accommodations intermediary or accommodations provider shall add the amount of the tax owed by the purchaser to the cost of the accommodation.
- C. *Taxes collected held in trust until they are remitted.* The taxes collected shall be held in trust by the accommodations intermediary or accommodations provider until remitted to the County.
- D. *Accommodations provider entitled to commission.* Every accommodations provider is allowed a commission of three percent of the amount of tax due and accounted for; however, an accommodations provider is not allowed a commission if any part of the amount of taxes due is delinquent at the time of payment.
- E. *Reporting.* The accommodations intermediary or accommodations provider shall complete a report on a form and containing the information as the Director of Finance may require, showing the amount of gross receipts collected and the tax required to be collected.
- F. *When report delivered and taxes remitted.* The accommodations intermediary or accommodations provider shall sign and deliver the report to the Director of Finance with remittance of the tax. The reports and remittance of the tax shall be made on or before the twentieth day of each month.
- G. *Retail sales facilitated by accommodations intermediary.* An accommodations provider shall not be required to submit a report to the Director of Finance 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 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 Director of Finance, on such forms and in such manner as the Director of Finance 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.

((§ 15-902: 8-15-74, 4-13-88; § 8-42; Code 1988, § 8-43, Ord. No. 98-8(2), 6-10-98; § 15-902, Ord. 98-A(1), 8-5-98) (§ 15-903: Code 1988, § 8-44; Ord. No. 98-8(2), 6-10-98; § 15-903, Ord. 98-A(1), 8-5-98) (§ 15-904: Code 1988, § 8-45; Ord. No. 98-8(2), 6-10-98; § 15-904, Ord. 98- A(1), 8-5-98); § 15-902, Ord. 19-15(1), 4-17-19; Ord. 21-15(5), 12-1-21; Ord 25-15(1), MM-D-YY State law reference(s)—Va. Code §58.1-3, §58.1-3826, and §58.1-3827.

I, Claudette K. Borgersen, do hereby certify that the foregoing writing is a true, correct copy of an Ordinance duly adopted by the Board of Supervisors of Albemarle County, Virginia, by a vote of _____ to _____, as recorded below, at a regular meeting held on September 17, 2025.

Clerk, Board of County Supervisors

	<u>Aye</u>	<u>Nay</u>
Mr. Andrews	_____	_____
Mr. Gallaway	_____	_____
Ms. LaPisto-Kirtley	_____	_____
Ms. Mallek	_____	_____
Ms. McKeel	_____	_____
Mr. Pruitt	_____	_____