

1 HOUSE BILL NO. 1442  
 2 AMENDMENT IN THE NATURE OF A SUBSTITUTE  
 3 (Proposed by the House Committee on Finance  
 4 on \_\_\_\_\_)  
 5 (Patron Prior to Substitute--Delegate McNamara)

6 A BILL to amend the Code of Virginia by adding a section numbered 58.1-210.1 and by adding in Article  
 7 6 of Chapter 38 of Title 58.1 a section numbered 58.1-3827, relating to transient occupancy tax;  
 8 administration.

9 **Be it enacted by the General Assembly of Virginia:**

10 **1. That the Code of Virginia is amended by adding a section numbered 58.1-210.1 and by adding in**  
 11 **Article 6 of Chapter 38 of Title 58.1 a section numbered 58.1-3827 as follows:**

12 **§ 58.1-210.1. Publication of local transient occupancy taxes.**

13 The Department shall annually publish on its website the current rate of the transient occupancy  
 14 tax imposed in each locality. Every tax-assessing officer of a county, city, or town shall send to the  
 15 Department, in a manner prescribed by the Department, the information as to his county, city, or town  
 16 necessary to enable the Department to publish such information. Such information shall be so furnished  
 17 by such tax-assessing officers as soon as it is available after request by the Department or with at least 30  
 18 days' notice prior to the effective date of any change in such rate. Any change in the rate of any local  
 19 transient occupancy tax shall become effective no earlier than the first day of the calendar quarter  
 20 following the calendar quarter in which the change in such rate is enacted. Failure to provide notice  
 21 pursuant to this section shall require the county, city, or town to apply the preceding effective tax rate until  
 22 30 days after notification of such change is provided to the Department. If any such tax-assessing officer  
 23 fails, without good cause, to furnish the same to the Department on demand, he is guilty of nonfeasance  
 24 in office.

25 **§ 58.1-3827. Administration of transient occupancy tax.**

26 A. The tax-assessing officer of a county, city, or town shall administer and enforce the assessment  
27 of, and the treasurer of such county, city, or town shall collect, transient occupancy taxes from  
28 accommodations intermediaries.

29 B. In administering the assessment of transient occupancy taxes from accommodations  
30 intermediaries, the tax-assessing officer of a county, city, or town shall provide adequate information to  
31 accommodations intermediaries to enable them to identify transient occupancy rates and any discounts,  
32 deductions, or exemptions.

33 C. Every accommodations intermediary required to collect or pay the transient occupancy tax, on  
34 or before the twentieth day of the month following the month in which the tax shall become effective,  
35 shall transmit to the tax-assessing officer of a county, city, or town a return showing the gross receipts,  
36 any allowable discounts, deductions, or exemptions, and the rate applied to the resultant net receipts and  
37 shall remit to the treasurer of such locality the total local transient occupancy tax due, as well as any  
38 penalties and interest due, arising from all transactions taxable under this chapter during the preceding  
39 calendar month. Where applicable, the return shall also include the number of room nights and the room  
40 tax rate applied, the total amount of room tax due, and any regional transportation transient occupancy  
41 taxes due. Thereafter, a like return shall be prepared and transmitted to the tax-assessing officer of a  
42 county, city, or town by every accommodations intermediary on or before the twentieth day of each month,  
43 for the preceding calendar month.

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