

VIRGINIA: AT A REGULAR MEETING OF THE BOARD OF SUPERVISORS OF TAZEWELL COUNTY, VIRGINIA HELD AT THE COUNTY ADMINISTRATION BUILDING, LOCATED AT 197 MAIN STREET, TAZEWELL, VIRGINIA 24651, ON THE 7TH DAY OF DECEMBER, 2021, FOLLOWING A PUBLIC HEARING BEFORE THE BOARD HELD ON THE 7TH DAY OF DECEMBER, 2021, UPON NOTICE TO THE PUBLIC BY PUBLICATION IN A NEWSPAPER OF GENERAL CIRCULATION IN TAZEWELL COUNTY, THE FOLLOWING ORDINANCE WAS ADOPTED, FOLLOWING PUBLIC HEARING, A MOTION, AND SECOND:

Ordinance No.: 21-009

Date: December 7, 2021

AN ORDINANCE TO AMEND AN ORDINANCE TO IMPOSE A TRANSIENT OCCUPANCY TAX IN TAZEWELL COUNTY, VIRGINIA IN ACCORDANCE WITH SECTION 58.1-3819

WHEREAS, on June 24, 1996, the Tazewell County Board of Supervisors (hereafter, "the Board") adopted *An Ordinance to Impose a Transient Occupancy Tax in Tazewell County, Virginia in Accordance with Section 58.1-3819*, which imposed a five percent (5%) lodging tax upon the charge made for each accommodation rented to transients in the unincorporated areas of Tazewell County, Virginia and incorporated municipalities where a transient occupancy tax does not exist;

WHEREAS, Section 58.1-3819 of the Code of Virginia (1950), as amended, has undergone substantial revision in recent years by the Virginia General Assembly to the point where the Board must consider amending *An Ordinance to Impose a Transient Occupancy Tax in Tazewell County, Virginia in Accordance with Section 58.1-3819* to bring said Ordinance into compliance with the General Assembly revisions;

WHEREAS, such revisions will allow said Ordinance to include homestays for vacation rentals and tourism activities, most notably those of Airbnb and VRBO, which have been a significant and critical part of tourism in Tazewell County, Virginia;

WHEREAS, such revisions will permit the Commissioner of Revenue of Tazewell County, Virginia to assist the Treasurer of Tazewell County, Virginia in undertaking the duties under said Ordinance; and

WHEREAS, the Board FINDS that such revisions to said Ordinance are necessary and proper;

NOW THEREFORE, the Board does hereby **ORDAIN** that, pursuant to Section 58.1-3819 of the Code of Virginia (1950), as amended, that Sections 18-191, 18-192, 18-194, 18-195, 18-196, 18-197, and 18-199 of *An Ordinance to Impose a Transient Occupancy Tax in Tazewell County, Virginia in Accordance with Section 58.1-3819* be amended and reenacted as follows:

Sec. 18-191. - Rules of construction.

In the construction of this ordinance, the rules contained in this section shall be observed and applied, except when the context clearly indicates otherwise:

- (a) Words used in the present tense shall include the future, and words used in the singular number shall include the plural number, and the plural the singular;
- (b) The word "shall" is mandatory and not discretionary;
- (c) The word "may" is permissive and not mandatory;
- (d) The word "approved" shall be considered to be followed by the words "or disapproved";
- (e) The word "accommodation" shall mean a room or space occupied for lodging by or for a transient, which shall include homestays for vacation rentals and tourism activities.
- ~~(e)~~(f) The masculine gender includes the feminine and neuter; and
- ~~(f)~~(g) Any reference to this ordinance includes all ordinances amending or supplementing the same.

Sec. 18-192. - Amount of levy.

There is hereby imposed and levied by Tazewell County, Virginia, on each transient, a lodging tax in the amount of five (5) percent of the charge made for each ~~room~~ accommodation rented to such transient. Such tax shall be collected from such transient at the time ~~rooms or spaces~~ accommodations are rented and in accordance with this ordinance. The tax imposed hereby shall apply to all hotels, motels, boarding houses, travel campgrounds, Airbnb rentals, VRBO rentals, and all other facilities offering guest ~~rooms~~ accommodations, except that the tax imposed hereunder shall not apply to ~~rooms or spaces~~ accommodations rented for continuous occupancy by the same individual or group for thirty (30) or more days in hotels, motels, boarding houses, travel campgrounds, Airbnb rentals, VRBO rentals, and all other facilities.

Sec. 18-194. - Reports required.

The person, firm, or corporation collecting any tax as provided in this article shall make out a report thereof on such forms and setting forth such information as the Commissioner of Revenue or Treasurer may prescribe, and require, showing the amount of lodging charges collected, and the taxes required to be collected; and, shall sign and deliver such report to the Commissioner of Revenue or Treasurer with remittance of the taxes collected, ~~less three percent of the total amount collected each calendar month,~~ on or before the twentieth (20th) of the month following the month in which the taxes are collected. ~~The three (3) percent deduction is allowed to defray the expenses incurred by persons, firms or corporations collecting this tax, except that no deduction shall be allowed if the amount due was delinquent.~~

In lieu of monthly reports and remittance of taxes collected, the person, firm, or corporation collecting any tax as provided in this article may submit quarterly reports and remittance of taxes. Such person, firm, or corporation shall notify the Commissioner of Revenue or Treasurer in writing prior to electing to submit quarterly reports and remittance of taxes. Upon receipt of written notice of submission of quarterly reports and remittance of taxes, such person, firm, or corporation shall submit reports and remittance of taxes on or before the twentieth (20th) of January, April, July, and October annually. The taxes remitted shall contain the amount of taxes collected in the three (3) months immediately preceding the report.

Sec. 18-195. - Penalties for late payment.

If any person shall fail or refuse to remit to the Commissioner of Revenue or Treasurer the tax required to be collected and paid under this ordinance within the time and in the amount specified there shall be added to such tax by the Commissioner of Revenue or Treasurer a penalty in the amount of ten (10) percent thereof and interest on the principal amount thereon at the rate of ten (10) percent per annum, which shall be computed upon the taxes and penalty from the first (1st) day of the month next following the month in which such taxes are due and payable.

Sec. 18-196. - Failure to collect taxes or make reports.

It shall be unlawful for any person, firm, or corporation to fail, or refuse, to collect the taxes imposed under this ordinance and to make reports and remittance as required. The Commissioner of Revenue or Treasurer shall have the power to examine pertinent records for the purpose of administering or enforcing the provisions of this ordinance.

Sec. 18-197. - Records required.

It shall be the duty of every person, firm, or corporation liable for the collection and payment to the county of any tax imposed by this ordinance to keep and preserve for a period of four (4) years such suitable records as may be necessary to determine the amount of tax due to have been collected and paid to the county. The Commissioner of Revenue or Treasurer may inspect such records at all reasonable times.

Sec. 18-199. - Certified copies of ordinance.

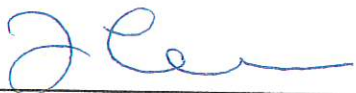
Certified copies of this ordinance and all amendments thereto shall be filed in the offices of the Planning Commission, the Commissioner of Revenue, the Treasurer, Tazewell County Administration, and the Clerk of the Circuit Court of Tazewell County, Virginia.

It is so **ORDAINED** this 7th day of December, 2021.

RECORDED VOTE:

MEMBERS PRESENT:	<u>Asbury, Hines, Lester, Plaster, Stacy</u>
MEMBERS ABSENT:	<u>NONE</u>
AYES:	<u>Asbury, Hines, Lester, Plaster, Stacy</u>
NAYS:	<u>NONE</u>
ABSTENTIONS:	<u>NONE</u>

ATTEST:



Thomas A. Lester, Jr.
Chairman – Board of Supervisors



C. Eric Young
Tazewell County Administrator