



## TAZEWELL COUNTY TRANSIENT OCCUPANCY TAX

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### TAZEWELL COUNTY BOARD OF SUPERVISORS TRANSIENT TAX - MONTHLY REPORT

MONTH OF: \_\_\_\_\_, 20\_\_\_\_

BUSINESS NAME: \_\_\_\_\_

BUSINESS ADDRESS: \_\_\_\_\_

TELEPHONE NUMBER: \_\_\_\_\_

(1) Accommodation Charges Subject to Tax: \_\_\_\_\_

(2) Tax Collected (5% of Line 1): \_\_\_\_\_

(3) Total Tax Due Tazewell County: \_\_\_\_\_

(4) Time Period of Collections: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

#### INSTRUCTIONS AND INFORMATION

1. **Who Must Pay Tax** – Any person receiving taxable lodging charges must collect the tax from the person paying such charges.
2. **Rate of Taxation** – A person as defined in the ordinance shall collect a tax of 5% of the charge made from any person for which an accommodation rental charge is made.
3. **Time and Manner of Payment** – Remittance taxes collected for any calendar month should be made to the Treasurer on or before the 20<sup>th</sup> day of the month following the month the taxes were collected. Quarterly payments can be made with written notification to Commissioner of Revenue.
4. **Penalties** – The Treasurer shall add to the tax a penalty of 10% of the tax plus 10% interest on tax and penalty until paid. Penalty shall commence from the date such taxes are due and payable. Interest shall begin to accrue the first day of the next month following the month in which taxes are due.
5. **Records** – Every person liable for the collection and payment of taxes shall keep and preserve for a period of two years suitable records as may be necessary to determine the tax.
6. **Make Checks Payable To** – Treasurer of Tazewell County
7. **Mail To** – Tazewell County Commissioner of Revenue  
 Attn: Mr. David Anderson  
 135 Court St., Suite 301  
 Tazewell, VA 24651

**PLEASE CHECK BOX IF YOU WANT TO PAY QUARTERLY!** Reports would be due January 20, April 20, July 20 and October 20 for taxes collected for prior three months of report.