



Commissioner of Revenue  
 276-385-1235  
 danderson@tazewellcounty.org

# ACCOMMODATIONS PROVIDER ANNUAL ATTESTATION

Name of Accommodations Provider (Host): \_\_\_\_\_ Telephone: \_\_\_\_\_ Email: \_\_\_\_\_

## SECTION 1

<p>Business Legal name _____</p> <p>Trade Name _____</p> <p>EIN or SSN _____</p> <p>Property Location Address _____</p> <p>Business Start Date in the City _____</p>	<p>Business Structure:</p> <p><input type="checkbox"/> Sole Proprietorship</p> <p><input type="checkbox"/> Partnership</p> <p><input type="checkbox"/> Limited Liability Company (LLC)</p> <p><input type="checkbox"/> Corporation</p> <p><input type="checkbox"/> Other _____</p> <p>Mailing Address (if different) _____</p>
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List all rental platforms (online or otherwise) on which you advertise this property: (AirBnB, Expedia, Homeaway, etc.)

Will all rentals be booked SOLELY through an accommodations intermediary? (See the reverse of this form for the Code of Virginia's definition of *accommodations intermediary*.)

YES - Complete SECTION 2                       NO – Complete SECTION 3

## SECTION 2

I hereby attest and affirm the following:

For the next twelve months, accommodations provided by me at the property indicated above will be facilitated by an accommodations intermediary, as defined in § 58.1-3826 of the Code of Virginia. As such, I am not required to file a monthly transient occupancy tax report with the Commissioner of the Revenue.

It is my responsibility to file this attestation with the Commissioner of the Revenue annually on March 1 or on the first business day in March (if March 1 happens to fall on a weekend or holiday).

It is my responsibility to secure an annual business license, homestay permit (where applicable), and file and pay tangible business personal property tax on furnishings and fixtures located in the rental property.

Signature of Accommodations Provider \_\_\_\_\_ Print \_\_\_\_\_ Date \_\_\_\_\_

## SECTION 3

I acknowledge that I am required to file a monthly report with the Commissioner of the Revenue detailing all transient occupancy taxes collected by me or on my behalf for accommodations at the above-indicated property. For any and all accommodations NOT facilitated by an accommodations intermediary, I am responsible for collecting, reporting and remitting transient occupancy tax to the Tazewell County Commissioner of Revenue pursuant to the ordinance adopted on June 24, 1996 and revised on December 7, 2021. I understand that the failure to collect, file, and remit in such an instance would be subject to criminal penalties.

It is my responsibility to secure an annual business license, homestay permit (where applicable), and pay tangible business personal property tax on furnishings and fixtures located in the rental property.

Signature of Accommodations Provider \_\_\_\_\_ Print \_\_\_\_\_ Date \_\_\_\_\_

Who will be responsible for filing and payment of monthly transient occupancy tax remittances (if someone other than the accommodations provider)?

Name of Responsible Party \_\_\_\_\_ Telephone: \_\_\_\_\_ Email: \_\_\_\_\_

"Accommodations intermediary" means any person other than an accommodations provider that (i) facilitates the sale of an accommodation and (ii) either (a) charges a room charge to the customer, and charges an accommodations fee to the customer, which fee it retains as compensation for facilitating the sale; (b) collects a room charge from the customer; or (c) charges a fee, other than an accommodations fee, to the customer, which fee it retains as compensation for facilitating the sale. For purposes of this definition, "facilitates the sale" includes brokering, coordinating, or in any other way arranging for the purchase of the right to use accommodations via a transaction directly, including via one or more payment processors, between a customer and an accommodations provider.

"Accommodations intermediary" does not include a person:

1. If the accommodations are provided by an accommodations provider operating under a trademark, trade name, or service mark belonging to such person;
2. Who facilitates the sale of an accommodation if (i) the price paid by the customer to such person is equal to the price paid by such person to the accommodations provider for the use of the accommodations and (ii) the only compensation received by such person for facilitating the sale of the accommodation is a commission paid from the accommodations provider to such person; or
3. Who is licensed as a real estate licensee pursuant to Article 1 (§ [54.1-2100](#) et seq.) of Chapter 21 of Title 54.1, when acting within the scope of such license.

"Accommodations provider" means any person that furnishes accommodations to the general public for compensation. The term "furnishes" includes the sale of use or possession or the sale of the right to use or possess.

**Tazewell County Commissioner of Revenue**

**135 Court St. Ste 301**

**Tazewell Va 24651-0020**

**Phone: 276-385-1235**

**Fax: 276-988-5221**