

ADOPTED SEPTEMBER 10, 2003

The following Ordinance proposed by the Board of Supervisors of Patrick County, and after having been duly advertised for adoption as provided by law following public notification of same, and after a public hearing at a meeting of the Board of Supervisors held on September 10, 2003, on motion by David Young, seconded by Charles Smith, and carried, is hereby adopted.

AN ORDINANCE TO ENACT THE ORDINANCE ADOPTED BY THE BOARD OF SUPERVISORS OF PATRICK COUNTY, VIRGINIA, EFFECTIVE SEPTEMBER 10, 2003, ENTITLED "TRANSIENT OCCUPANCY TAX ORDINANCE".

BE IT ORDAINED by the Board of Supervisors of Patrick County, Virginia, as follows:

There is hereby imposed a transient occupancy tax on hotels, motels, boarding houses and travel campgrounds in Patrick County in the sum of five (5) percent of the amount of charge for the occupancy of any room or space occupied. This tax shall not apply to rooms or spaces rented for continuous occupancy by the same individual or group for thirty (30) or more days in hotels, motels, boarding houses and travel campgrounds. The Commissioner of Revenue is responsible for administration of the transient occupancy tax.

This transient occupancy tax shall be effective and apply to each charge for occupancy on January 1, 2004, and each date thereafter.

Present: David Young, Charles Smith, Darrell Cockerham, Roger Martin and  
Crystal Harris

Voting Aye: David Young, Charles Smith and Darrell Cockerham

Voting Nay: Roger Martin and Crystal Harris

Absent: None

**TRANSIENT OCCUPANCY TAX ORDINANCE  
OF PATRICK COUNTY, VIRGINIA  
AMENDMENT**

At a regular meeting of the Board of Supervisors of the County of Patrick, held at the Patrick County Administration Building thereof on Monday, May 10, 2004 at 2:00 p.m., after having been duly advertised for adoption as provided by law following public notification of same, on motion by David G. Young, seconded by Darrell Cockerham and carried, the Board does hereby formally adopt the following Transient Occupancy Tax Ordinance Amendment.

**AN ORDINANCE TO AMEND THE ORDINANCE ADOPTED BY THE BOARD OF SUPERVISORS OF PATRICK COUNTY, VIRGINIA, EFFECTIVE SEPTEMBER 10, 2003, ENTITLED "TRANSIENT OCCUPANCY TAX ORDINANCE".**

**BE IT ORDAINED** by the Board of Supervisors of Patrick County, Virginia, as follows:

**Definitions**

The following words, terms and phrases, when used in this ordinance, shall have the meanings ascribed to them as set forth as follows, except where the context clearly indicates a different meaning:

*Hotel* means any public or private hotel, bed & breakfast, inn, hostelry, tourist home or house, tourist camp, tourist cabin, camping grounds, motel, rooming house or other lodging place within the County offering lodging, for compensation, to any transient.

*Lodging* means any room, accomodation, or space furnished to any transient, including the provision of utilities or other services to that room, accommodation or space.

*Transient* means any person who, for any period of not more than thirty (30) consecutive days, either at his own expense or at the expense of another, obtains lodging at any hotel.

**Levy of tax.**

There is hereby levied and imposed on each transient a tax equivalent to five percent (5%) of the total amount paid for lodging after midnight of January 1, 2004, by or for any such transient, to any hotel. No more than one percent of the five percent levied shall lie expended for administration of this tax and for the general budget; the remainder shall be expended for the promotion of tourism in Patrick County.

**Exemptions.**

No tax shall be payable hereunder on lodging paid to any hospital, medical clinic, convalescent home, or home for the aged. No tax shall be payable on charges for lodging paid by any official or employee of the federal government or of this state or County, when on official business and upon the presentation of proper identification.

**Collection.**

Every person receiving any payment for lodging with respect to which a tax is levied under this ordinance shall collect the amount of tax hereby imposed from the transient on whom the same is levied or from the person paying for such lodging at the time payment for such lodging is made, whether payment is made in cash, check or on credit by means of a credit card or otherwise.

**Reports and Remittances.**

Every person receiving payment for a lodging for which a tax is levied under this ordinance shall make a report for each quarter showing the amount of charges collected for room rental and the amount of tax required to be collected.

The monthly reports shall be made on forms prescribed by the Commissioner of the Revenue and shall be signed by the owner or operator of the hotel. They shall be delivered to the Commissioner of the Revenue on or before the twentieth (20th) day of the calendar month following the month being reported. The remittance of the amount of tax due shall be paid to the County Treasurer.

**Discount.**

For the purpose of compensating those responsible for the collection of the tax imposed by this ordinance, every hotel shall be allowed three percent (3%) of the amount of the tax due and accounted for in the form of a deduction on his monthly return, provided the amount due is not delinquent at the time of payment.

**Collections in trust for the County.**

All amounts collected as taxes under this ordinance shall be deemed to be held in trust by the person collecting them until remitted to the County.

**Penalty and interest for failure to remit tax.**

If any person whose duty it is to do so shall fail or refuse to remit the tax required by this ordinance within the time and in the amount required, there shall be added to the tax by the Treasurer a penalty in the amount of ten percent (10%) of the tax, and interest thereon at the rate of ten percent (10%) per annum, which shall be computed upon the tax and penalty from the date such were due and payable.

**Advertising payment or absorption of tax prohibited.**

No person or hotel shall advertise or hold out to the public in any manner, directly or indirectly, that all or any part of a tax imposed under this ordinance will be paid or absorbed by that person or by anyone else, or that the person or anyone else will relieve any transient of the payment of all or any part of the tax.

**Preservation of records.**

It shall be the duty of every person liable for collection and remittance of the taxes imposed by this ordinance to keep and preserve, for a period of two (2) years, records showing all lodging taxable under this ordinance, the amount charged for each lodging, the date thereof, the taxes collected thereon, and the amount of tax required to be collected by this ordinance. The Commissioner of the Revenue and his or her employees or agents shall have the power to examine such records at reasonable times and without unreasonable interference with the business of such person for the purpose of administering and enforcing the provisions of this ordinance and to make transcripts or copies of all or any parts thereof.

**Duty of person going out of business.**

Whenever any person required to collect and remit to the County any tax imposed by this ordinance shall cease to operate or otherwise dispose of his or her business, the tax shall immediately become due and payable and the person shall immediately make report and remittance thereof.

**Commissioner of the Revenue; other powers and duties.**

It shall be the duty of the Commissioner of the Revenue to ascertain the name of every person operating a hotel in the County liable for the collection of the tax levied in this ordinance.

The Commissioner of the Revenue shall have the power to adopt rules and regulations not inconsistent with the provisions of this ordinance for the purpose of carrying out and enforcing this ordinance. A copy of such rules and regulations shall be on file and available for public examination in the Commissioner of the Revenue's office. Failure or refusal to comply with any rules and regulations promulgated under this ordinance shall be deemed a violation of this ordinance.

**Commissioner of the Revenue to ascertain names of violators of article; issuance of summons to violators.**

- (a) It shall be the duty of the Commissioner of the Revenue to ascertain the name of every person in the County liable for the collection of the tax imposed by this ordinance who fails, refuses or neglects to collect such tax or to make the reports and remittances required by this ordinance. The Commissioner of the Revenue may have issued a summons for such person, and the summons may be served upon such person by the County Sheriff or Deputy Sheriffs in the manner provided by law. The Commissioner of Revenue may seek a conviction or other civil remedy, including injunction, against such person.
- (b) If any transient refuses to pay the tax imposed by this ordinance, the person providing the lodging to the transient may call upon the Sheriff's Department for assistance, and the investigating law enforcement officer may, when probable cause exists, issue the transient a summons returnable to the general district court as provided by law.

**Violations.**

Any person violating or failing to comply with any of the provisions of this ordinance shall, upon conviction thereof, be guilty of a Class 3 Misdemeanor. Conviction shall not relieve any person from the payment, collection, or remittance of the tax, penalties and interest as provided in this ordinance. Each violation or failure shall be a separate offense.

**Voting Aye: Harris, Foley, Cockerham, and Young**

**Voting Nay: Martin**