

ARTICLE I - Title, Authority, Jurisdiction, and Purpose

Title. This ordinance shall hereinafter be known as and may be cited as the "Transient Lodging Tax Ordinance of Wythe County, Virginia", Ordinance Number 85-2.

Authority. It is adopted pursuant to the authority of Title 58.1, Section 58.1-3819 of the Code of Virginia of 1950, and amendments thereto.

Jurisdiction. The provisions of this ordinance shall apply to Wythe County, including the incorporated municipalities where Transient Lodging Tax does not exist.

Purpose. To impose a tax on transient lodging in Wythe County and to enlarge the County's tax base.

ARTICLE II - Rules

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

1. 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;
2. The word "shall" is mandatory and not discretionary;
3. The word "may" is permissive and not mandatory;
4. The word "approved" shall be considered to be followed by the words "or disapprove";
5. The masculine gender includes the feminine and neuter; and
6. Any reference to this ordinance includes all ordinances amending or supplementing the same.

ARTICLE III - Amount of Levy

There is hereby imposed and levied by the County on each transient a lodging tax in the amount of two percent of the charge made for each room rented to such transient. Such tax shall be collected from such transient at the time rooms or spaces are rented and in accordance with this Ordinance. The

tax imposed hereby, shall apply to all hotels, motels, boarding houses, and travel campgrounds, except that the tax imposed hereunder 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.

ARTICLE IV - Collection

Every person, firm or corporation receiving any payment for lodging with respect to which a tax is levied under this Ordinance shall collect the amount of such tax so imposed from the transient on whom such tax is levied or from the person paying for such lodging at the time payment for such lodging is made. The tax required to be collected under this section shall be deemed to be held in trust by the person, firm or corporation required to collect such taxes as provided in this Ordinance.

ARTICLE V - 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 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 Treasurer with remittance of the taxes collected, less three percent of the total amount collected each calendar month, on or before the 20th of the month following the month in which the taxes are collected. The three 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.

ARTICLE VI - Penalties for Late Payment

If any person shall fail or refuse to remit to the 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 Treasurer a penalty in the amount of 10% thereof and interest on the principal amount thereon at the rate of 10% per annum which shall be computed upon the taxes and penalty from the first day of the month next following the month in which such taxes are due and payable.

ARTICLE VII - Failure to Collect Taxes or Make Reports

7-1 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 Treasurer shall have the power to examine pertinent records for the purpose of administering or enforcing the provisions of this Ordinance.

ARTICLE VIII - 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 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 Treasurer may inspect such records at all reasonable times.

ARTICLE IX - Violations; Penalties

It shall be unlawful for any person, firm, or corporation to violate any of the provisions of this ordinance. Every person, firm or corporation convicted of violating the provisions of this Ordinance shall be subject to a fine of not more than One Hundred Dollars (\$100); and each failure, refusal, neglect, or violation and each day's continuance thereof, shall constitute a separate offense. This penalty shall be deemed to be in addition to and not in lieu of the penalties set forth in Article VI of this ordinance.

ARTICLE X - Legal Status Provisions

10-1 Certified Copies of Ordinance. Certified copies of this ordinance and all amendments thereto shall be filed in the offices of the Planning Commission, the Treasurer, and the Clerk of the Circuit Court of Wythe County, Virginia.

10-2 Validity. Should any article, section, subsection, or provision of this ordinance be declared by a court of competent jurisdiction to be invalid or unconstitutional, such decision shall not affect the validity or constitutionality of this ordinance as a whole or any part thereof other than the part so declared to be invalid or unconstitutional.

10-3 Conflicting Ordinances. All ordinances or portions of ordinances in conflict with this ordinance are hereby repealed to the extent of their conflict.

10-4 Effective Date. This ordinance was duly considered following a required public hearing held on May 14, 1985, and was adopted by the Board of Supervisors of Wythe County, Virginia at its regular meeting held on May 14, 1985, the members voting:

<u>NAME</u>	<u>FOR</u>	<u>AGAINST</u>	<u>ABSENT</u>
George F. James	X		
William J. Reardon, Jr.	X		
James E. Crockett		X	
Robert C. Williams		X	
Bobby L. Payne			X
Sidney N. Crockett	X		
George T. Johnstone	X		

This ordinance shall be effective on and after 12:01 a.m. on July 1, 1985.

I certify this is a true and correct copy taken from the May 14, 1985, minutes of the Wythe County Board of Supervisors.

Billy R. Branson
Billy R. Branson, Clerk

AMENDMENT TO ORDINANCE NO. 85-2
TRANSIENT LODGING TAX ORDINANCE
OF
WYTHE COUNTY, VIRGINIA

A public hearing was held on Wednesday, June 3, 1998, at 7:00 p.m. in the General District Courtroom of the Wythe County Courthouse, 225 South Fourth Street, Wytheville, Virginia, to consider amending Wythe County Ordinance No. 85-2, "Transient Lodging Tax Ordinance of Wythe County, Virginia" as follows:

Delete:

ARTICLE III- Amount of Levy
(in its entirety)

Add:

ARTICLE III - Amount of Levy

- Section 3-1 There is hereby imposed and levied by the County on each transient a lodging tax in the amount of five percent (5%) of the charge made for each room rented to such transient. Such tax shall be collected from such transient at the time rooms or spaces are rented and in accordance with this ordinance. The tax imposed hereby shall apply to all hotels, motels, boarding houses, travel campgrounds and other facilities offering guest rooms rented out for continuous occupancy for fewer than thirty consecutive days.
- Section 3-2 Revenues from the portion of this tax exceeding two percent (2%) shall be spent on tourism, marketing of tourism, or initiatives that, as determined in consultation with local tourism industry organizations, attract travelers to Wythe County and generate tourism revenues.
- Section 3-3 The "Lodging Tax Monthly Report" form, attached to this ordinance, shall be employed by all persons, firms or corporations required to report and pay taxes collected pursuant to this ordinance.

Supervisor Dix made a motion to approve this amendment. The motion was seconded by Supervisor Manley and the roll call vote is as follows:

NAMEFORAGAINSTABSENT

Wythe B. Sharitz	X		
Mark C. Munsey	X		
Charles S. Dix	X		
S. Clay Lawrence	X		
Howard W. Manley	X		
Harvey E. Atkinson, III			X
Danny C. McDaniel	X		

This amendment shall be effective on and after 12:01 a.m. on June 4, 1998.

I certify that this is a true and correct copy taken from the June 3, 1998 minutes of the Wythe County Board of Supervisors meeting.



R. Cellell Dalton, Clerk

Wythe County Treasurer
 Wythe County Courthouse
 225 South Fourth Street
 Wytheville, VA 24382

LODGING TAX MONTHLY REPORT

Month of _____, _____

(1) Lodging Charges Subject to Tax	
(2) Tax on Lodgings 5% of (1) Above	
(3) Less 3% of Tax (2) Above Collection Fee for Business	
Total Tax Due (2) Minus (3)	

(For Office Use Only)

Penalty	
Interest to Date	
Total Due If Paid After Due Date	

Date Received by Treasurer _____

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 five percent (5%) of the charge made from any person for which a room rental charge is made.
3. Time and Manner of Payment - Remittance covering taxes collected less three percent (3%) of taxes collected for any calendar month should be made to the Treasurer on or before the 20th of the month following the month taxes are collected.
4. Penalties – The Treasurer shall add to the tax a penalty of ten percent (10%) of the tax plus interest on tax and penalty until paid. Penalty shall commence from the date such taxes are due and payable. Interest shall begin to accrue on the first day of the month next 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 such tax.
6. Make check payable to the Treasurer of Wythe County.