

TOWN OF PEARISBURG  
112 Tazewell Street  
Pearisburg, VA 24134  
Telephone 540-921-1222

TRANSIENT LODGING TAX FOR THE MONTH OF \_\_\_\_\_

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

Street

MAILING ADDRESS: \_\_\_\_\_  
P.O. Box Street Town/City State Zip Code

TRANSIENT LODGING COMPUTATION

1. GROSS TRANSIENT LODGING RECEIPTS (do not include any tax receipts) \$ \_\_\_\_\_
2. ALLOWABLE DEDUCTIONS:
  - A. Lodging paid for by a public institution in connection  
With any education conference for program. \$ \_\_\_\_\_
  - B. Lodging paid for by Federal, State, or Local Government \$ \_\_\_\_\_
  - C. Other (please specify) \_\_\_\_\_ \$ \_\_\_\_\_
  - D. Total Deductions \$ \_\_\_\_\_
3. Item 1 less item 2D (Taxable Receipts) \$ \_\_\_\_\_
4. Transient Lodging Tax (5% of item 3) \$ \_\_\_\_\_
5. Less 3% Discount for Tax Collection (if paid by 20 of Month) \$ \_\_\_\_\_
6. Unpaid Balance from previous month \$ \_\_\_\_\_
7. TOTAL TRANSIENT LODGING TAX DUE \$ \_\_\_\_\_
8. 10% Penalty for late payment \$ \_\_\_\_\_
9. 10% Interest Per Annum \$ \_\_\_\_\_
10. TOTAL TRANSIENT LODGING TAX, PENALTY & INTEREST \$ \_\_\_\_\_

\*\*\*\*\*

Report and payment due on or before 20<sup>th</sup> day of the Month following the Month during which the tax was collected. Checks or money orders should be made payable to the Treasurer, Town of Pearisburg.

IF PAID AFTER DUE DATE, A PENALTY OF 10% OF THE TAX, AND INTEREST AT THE RATE OF 10% PER ANNUM WILL BE COMPUTED UPON THE TAX AND PENALTY FROM THE DATE SUCH WERE DUE AND PAYABLE.

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

Return white copy with your check or money order to the Pearisburg Town Office

**COPY**

**ADOPTED: June 23, 2009**

**ORDINANCE NO: 09-03**

**AN ORDINANCE TO AMEND CHAPTER 66, TAXATION  
SECTION I ARTICLE VI TRANSIENT OCCUPANCY TAX  
CODE OF THE TOWN OF PEARISBURG, VIRGINIA, 1966, AS AMENDED,  
FOR THE PURPOSE OF INCREASING THE RATE  
OF THE TRANSIENT OCCUPANCY TAX**

**BE IT ORDAINED**, by the Town Council of the Town of Pearisburg, Virginia, 7 of the elected members concurring, that:

**Section 1.** The following section of the Code of the Town of Pearisburg, Virginia, 1966, as amended, is enacted as follows:

**Section 66-181 Tax imposed; Amount.**

There is hereby levied and imposed, in addition to all other taxes and fees of every kind imposed by law, on each transient obtaining lodging or the use of space at any hotel, a tax equal to five percent of the total amount paid for such lodging or the use of space by or for any such transient of any hotel. Such tax shall be collected from such transient at the time and in the manner provided by this article.

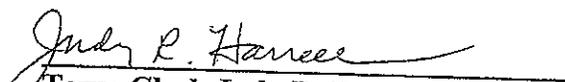
**Section 2.** This ordinance shall take effect and be enforced beginning July 1, 2009.

Adopted this 23rd day of June, 2009.

**APPROVED:**

**ATTESTED:**

  
\_\_\_\_\_  
Mayor Barbara M. Stafford

  
\_\_\_\_\_  
Town Clerk Judy R. Harrell

ADOPTED: August 12, 2008

ORDINANCE NO: 08-06

AN ORDINANCE TO AMEND CHAPTER 66, TAXATION  
CODE OF THE TOWN OF PEARISBURG, VIRGINIA, 1966, AS AMENDED,  
FOR THE PURPOSE OF ADDING  
ARTICLE VI TRANSIENT OCCUPANCY TAX

BE IT ORDAINED, by the Town Council of the Town of Pearisburg, Virginia, 7 of the elected members concurring, that:

**Section 1.** The following section of the Code of the Town of Pearisburg, Virginia, 1966, as amended, is enacted as follows:

TAXATION

SECTION I ARTICLE VI TRANSIENT OCCUPANCY TAX\*

**Section 66-180 Definitions.**

For the purpose of this article, the following words and phrases shall have the meanings respectively ascribed to them by this section unless the context clearly indicated a different meaning:

*Hotel* means any public or private hotel, inn, hostelry, tourist home or house, motel, rooming house or other place within the town offering lodging, as defined in this section, for compensation to any transient, as defined in this section.

*Lodging* means room or space furnished any transient.

*Transient* means any person who, for a period of not more than 90 consecutive days, either at his own expense or at the expense of another, obtains lodging or the use of any space at any hotel, for which lodging or use of space a charge is made.

*Treasurer* means the treasurer of the town and any of his duly authorized agents.

**Section 66-181 Tax imposed; amount.**

There is hereby levied and imposed, in addition to all other taxes and fees of every kind imposed by law, on each transient obtaining lodging or the use of space at any hotel, a tax equal to four percent of the total amount paid for such lodging or the use of space by or for any such transient of any hotel. Such tax shall be collected from such transient at the time and in the manner provided by this article.

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\*State law reference -- Excise tax on transient rooms, Code of Virginia, Section 58.1-3819, 58.1-3840.

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### **Section 66-182 Collection from transients; when payable.**

Every person receiving any payment for lodging or the use of space with respect to which a tax is levied under this article 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 taxes required to be collected under this article shall be deemed to be held in trust by the person required to collect such taxes until the same shall have been remitted to the treasurer.

### **Section 66-183 Report of collection and remittance of tax.**

The person collecting any tax as provided in this article shall make out a report thereof upon such forms setting forth such information as the treasurer may prescribe and require, showing the amount of lodging charges collected and the tax required to be collected and shall sign and deliver such reports with the remittance of such tax to the treasurer. Such reports and remittance shall be made on or before the 20<sup>th</sup> day of each month covering the amount of tax due and collected during the preceding month.

### **Section 66-184 Discount.**

For the purpose of compensation the owner of any hotel collecting the tax imposed by this article, such owner shall be allowed three percent of the amount of the tax due and accounted for in the form of a deduction on this monthly return, provided the amount due is not delinquent at the time of payment.

### **Section 66-185 Penalty and interest for non-remittance.**

- (a) If any person shall fail or refuse to report and remit to the treasurer the tax required to be collected and paid under this article within the time and in the amount as provided for in this article, there shall be added to such tax by the treasurer a penalty in the amount of ten percent thereof and interest thereon at the rate of ten percent per annum, which shall be computed upon the tax and penalty from the date such taxes were due and payable.
- (b) Failure to timely file and pay the transient lodging tax when due shall constitute a class 1 misdemeanor.

### **Section 66-186 Failure to collect and report tax.**

If any person shall fail to collect the tax imposed under this article and to make within the time provided herein any report and remittance required, the treasurer shall proceed in such a manner as he may deem best to obtain facts and information on which to base the tax due. As soon as the treasurer shall secure such facts and information as he is able to obtain upon which to base the assessment of any tax due and payable by any person who has failed or refused to collect such tax and to make such report and remittance, he shall proceed to determine and assess against such person such tax and penalty and interest as provided for in this article and shall notify such person by registered mail, sent to his last place of known address, the amount of such tax and penalty and interest, and the total thereof shall be payable within ten days of mailing of such notice. The treasurer shall have the power to examine such records for the purpose of administering and enforcing the provisions of this article as are provided by law.

**Section 66-187 Records; inspection by treasurer.**

It shall be the duty of every person liable for the collection and payment to the town of any tax imposed by this article to keep and preserve for a period of two years such suitable records as may be necessary to determine the amount of such tax as he may have been responsible for collecting and paying to the town. The treasurer shall have the right to inspect such records at all reasonable times.

**Section 66-188 Cessation of business; tax due immediately.**

Whenever any person required to collect and pay to the town a tax imposed by this article shall cease to operate, go out of business, or otherwise dispose of his business, any tax then payable to the town shall become immediately due and payable, and such person shall immediately make a report and pay the tax due to the treasurer.

**Section 66-189 Exceptions for governmental employees on official business.**

No tax shall be payable under this article with respect to any payment for lodging or the use of space paid by or for any federal, state or local official or employee when on official business.

**Section 66-190 Exceptions for transients at places of lodging at public institutions.**

With respect to those places of lodging at public institutions whose operating costs are financed by legislative appropriations, no tax shall be payable hereunder with respect to any payment for lodging or the use of space paid by or for:

- (1) Any person obtaining lodging at such places in connection with or as a part of any bona fide educational conference or program arranged by such public institution; or
- (2) Any person who is an invited guest of the public institution where such payment was made by the public institution.

**Section 66-191 Violations; how punishable.**

- (a) Any person willfully failing or refusing to file a return as required under this article shall, upon conviction thereof, be guilty of a Class 1 misdemeanor except that any person failing to file such a return shall be guilty of a Class 3 misdemeanor if the amount of tax lawfully assessed in connection with the return is \$1,000 or less. Any person violating or failing to comply with any other provision of the article shall be guilty of a Class 1 misdemeanor.
- (b) Except as provided in subsection (a) of this section, any corporate or partnership officer, as defined in code of Virginia § 58.1-3906, or any other person required to collect, account for, or pay over the transient occupancy tax imposed under this article, who willfully fails to collect or truthfully account for or pay over such tax, or who willfully evades or attempts to evade such tax or payment thereof, shall, in addition to any other penalties imposed by law, be guilty of a Class 1 misdemeanor.

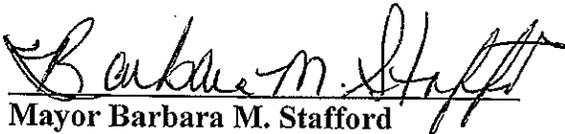
(c) Each violation of or failure to comply with this article shall constitute a separate offense. Conviction of any such violation shall not relieve any person from the payment, collection or remittance of the tax as provided in this article.

**Section 2.** This ordinance shall take effect and be enforced beginning January 1, 2009.

Adopted this 12th day of August, 2008.

**APPROVED:**

**ATTESTED:**

  
\_\_\_\_\_  
Mayor Barbara M. Stafford

  
\_\_\_\_\_  
Town Clerk Judy R. Harrell