

INFORMATION AND INSTRUCTIONS: TRANSIENT OCCUPANCY TAX

WHO MUST COLLECT: All hotels, boardinghouses, campgrounds, bed & breakfasts, rental timeshares, and other facilities offering a rented room for transient guests for fewer than consecutive 30 days must collect and remit this tax. This tax is held in trust for the County and is not the property of the business.

RATE OF TAXATION: The person or business shall collect a tax of 5.0% on the sale for any lodging. This is in addition to the Additional Transient Occupancy Tax of \$2 per room-night and the Virginia Retail Sales Tax and Use Tax of 7%.

TIME AND MANNER OF FILING: Remittance of coupon indicating total sales and calculation of taxes shall be filed no later than the 20th of each month following the reporting month. If the business made no taxable sales during that reporting period, it must still file a coupon timely indicating zero sales. Payment of tax, plus applicable penalty and interest, must accompany the coupon filing. Payment may be made by mail or in person. *Internet filing/payment is not available at this time.*

LATE PENALTY: If the filing is made after the 20th of the month, a late penalty of 10% of the tax must be included. Additionally, interest at the rate of 10% per annum (0.833% per month) must be calculated and included. Additional Treasurer's penalty and interest may apply. Mail postmarked by the U.S. Postal Service by the deadline will not be penalized.

RECORDS: Every person and business liable for the collection and payment of any tax, including this one, shall keep and preserve for a period of five years suitable records as may be necessary to determine such tax. This includes documentation to support any deductions taken. All filings are subject to audit.

REFERENCE: Code of James City County, Chapter 20, Article IV.



ACCOUNT NO. MONTH / YEAR	<div style="display: flex; align-items: center;"> <div> <p>JAMES CITY COUNTY TRANSIENT OCCUPANCY TAX</p> </div> </div>	<table style="width: 100%; border-collapse: collapse;"> <tr><td>Total Sales</td><td>_____</td></tr> <tr><td>- Allowable Deductions*</td><td>_____</td></tr> <tr><td>= Taxable Sales</td><td>_____</td></tr> <tr><td>x 5% Tax</td><td>_____</td></tr> <tr><td>= Tax Due</td><td>_____</td></tr> <tr><td>+ 10% Late Penalty</td><td>_____</td></tr> <tr><td>= Total Due</td><td>_____</td></tr> </table>	Total Sales	_____	- Allowable Deductions*	_____	= Taxable Sales	_____	x 5% Tax	_____	= Tax Due	_____	+ 10% Late Penalty	_____	= Total Due	_____
Total Sales	_____															
- Allowable Deductions*	_____															
= Taxable Sales	_____															
x 5% Tax	_____															
= Tax Due	_____															
+ 10% Late Penalty	_____															
= Total Due	_____															
1. Taxable Sales	BUSINESS NAME:															
2. Tax at 5%	BUSINESS LOCATION:															
3. Penalty	MAILING ADDRESS:															
4. Total Due	<i>I hereby certify these figures are complete and correct:</i> Signature/Date: _____															
<i>Keep this stub for your records.</i>	PAYABLE TO: Treasurer of James City County	MAIL TO: RICHARD BRADSHAW, COMMISSIONER OF THE REVENUE P.O. BOX 283, WILLIAMSBURG, VA 23187-0283														
	TO															
	* Deductions as allowed by Section 20-22 of the Code of James City County. Explain reason for deduction on reverse.															