



Philip J. Kellam  
Commissioner

## Commissioner of the Revenue

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### Transient Occupancy Tax Definitions & Information

#### DEFINITIONS

**Lodging** - means any room or rooms, lodging or space furnished to any transient for lodging.

**Lodging Place** - any public or private hotel, inn, hostelry, tourist home or house, tourist camp, tourist cabin, camping grounds, motel, rooming house, or other lodging place within the city offering lodging for compensation to any transient.

**Transient** - any person who, for any period of not more than ninety (90) consecutive days, either at his own expense or at the expense of another, obtains lodging in any lodging place.

**Whole House Rental by Owner** - does not require a business license, however, the homeowner is required to register annually with the Commissioner of the Revenue and pay a \$50.00 registration fee. The homeowner is responsible for the collection and remittance of the Transient Occupancy Tax.

**Room Rentals** - classified as a lodging house - requires a business license and must collect and remit the Transient Occupancy Tax

**Transient Occupancy Tax** - the tax on the rental of rooms or a whole house paid by the guest and remitted to the City of Virginia Beach by the host.

#### INFORMATION

- All lodging places are required to levy and impose on each transient a tax equivalent to nine (9) percent of the total amount paid for lodging, plus a flat tax of two dollars (\$2.00) for each night of lodging at any lodging place.
  - Sandbridge Special Service District - a tax equivalent to (10.5) percent of the total amount paid for lodging, plus a flat tax of two dollars (\$2.00) for each night of lodging at any lodging place.
- At the beginning of each month all lodging places will receive two (2) forms from the City Treasurer to report and remit the taxes collected.
  - It is the responsibility of the person collecting the tax to report and remit the tax on or before the twentieth day of the following month, covering the amount of tax collected during the preceding month (example: August taxes are due September 20).
  - If no tax is collected during a month, a ticket shall be filed indicating zero taxes collected.
- Late filing may result in the assessment of a penalty.
- Failure to file will result in a statutory assessment plus a 10% penalty on the lodging place.
- Record Keeping – Lodging Operators must retain records for a period of 5 years. The lodging records must provide a sufficient audit trail of bookings and monthly rental income. These records can include revenue deposits, bank statements/summaries, tax forms issued by online platforms (1099-K), general ledgers, and or similar records.

If you have any questions, please contact the Commissioner of the Revenue's Office at 757.385.4515.