

TITLE 56 – Transient Occupancy Tax

56.1 Title

This title shall be known as “Transient Occupancy Tax”.

56.2 Authority

This title is adopted pursuant to the authority of Title 58.1-3819 of the Code of Virginia 1950, as amended.

56.3 Jurisdiction

The provision of this title shall apply to Grayson County including the incorporated Municipalities where the Transient Occupancy Tax does not exist.

56.4 Purpose

To establish a transient occupancy tax in Grayson County and to enlarge the County’s tax base.

56.5 Definitions and Rules

For the purpose of this Section, the following terms shall have the meanings indicated:

TRANSIENT – One (1) or more individuals who, for a period of not more than thirty (30) consecutive days, either at their own expense or at the expense of another, lodge or obtain lodging at any hotel, motel, tourist home or similar place.

56.6 Imposition of Tax

There is hereby imposed and levied by the County of Grayson on each transient(s) a lodging tax in the amount of five percent (5%) of the charge made for each room rented to such transient(s). Such tax shall be collected from such transient(s) at the time and in accordance with this Article.

56.7 Collections

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

56.8 Reports and Remittance of Tax

The person, firm or corporation collecting any tax as provided in this Article shall make out a report showing the amount of lodging charges collected and the taxes required to be collected. Such person shall sign and deliver such report to the County Treasurer with remittance of the taxes collected, less three percent (3%) of the total amount collected, provided that the amount is not delinquent at the time of payment. Such report and remittance is due by the 20th day of the month following the month in which the taxes were collected. The three percent (3%) deduction (commission for services) is allowed to defray the expenses incurred by persons, firms or corporations collecting the tax. No commission shall be allowed if the amount due was delinquent.

56.9 Violations and Penalties

It shall be unlawful for any person, firm or corporation to fail to refuse to collect the taxes imposed under this Article and to make reports and remittance as required. The County Treasurer shall have the power to examine pertinent records for the purpose of administering or enforcing this Article. Any person, firm or corporation violating the provisions of this Article shall be guilty of a class 2 misdemeanor and shall be punished by a fine of up to one thousand dollars (\$1000.00) and/or up to six (6) months imprisonment, as provided of in 18.2-11, Code of Virginia 1950 as amended. Each failure, refusal or violation shall constitute a separate offense and shall additionally be subject to injunctive relief in a court of competent jurisdiction. Such conviction shall not relieve any person, firm or corporation from the remittance of such tax provided in this Article.

56.10 Records

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 Article, to keep and preserve for a period of four (4) years all suitable records as may be necessary to determine the amount of tax due to have been collected and paid to the County. The County Treasurer or other designated representative may inspect such records at all reasonable times.

56.11 Effective Date

This Ordinance was duly considered following a required public hearing held on June 13, 2013 and was adopted by the Grayson County Board of Supervisors on June 13, 2013 effective on June 13, 2013.