

COMMISSIONER OF THE REVENUE

P O BOX 246
Lovington, VA 22949
Phone 434-263-7070

September 29, 2022

RE: Transient Occupancy Tax (TOT) filings and remittances

Dear Transient Occupancy Providers:

Due to legislative changes adopted effective October 1, 2022, all third party short term lodging intermediaries (AirBnb, VRBO, Homeaway, Expedia, etc.) are now required to collect and remit the 5% local transient occupancy tax on behalf of their respective hosts in the County. Some platforms had already begun collecting and remitting prior to October 1st. AirBnB will be doing so for the first time.

Some of the platforms have already indicated that, contrary to the provisions of newly enacted State legislation requiring them to provide localities with a modicum of auditable data, they do not intend to provide localities with anything other than a lump-sum payment.

Unfortunately, in the absence of any useful data that would allow us to allocate these tax remittances to individual accounts, we must require hosts to continue filing monthly reports regardless of whether a platform has indicated to you that it has collected and remitted tax on your behalf.

We are working on a new online filing form that allows you to indicate whether and how much tax has been remitted on your behalf by third party intermediaries. If tax has been remitted on your behalf by a third-party intermediary, you must provide documentation from that intermediary containing an itemization of the month's rental activity and the amount of tax remitted on your behalf. If such substantiating documentation is not provided, the tax will be the responsibility of the host. If you use multiple online platforms to market your accommodations, documentation is required for each platform remitting tax on your behalf.

Until then filing with a paper form you must list any platforms used to market your accommodations, gross receipts attributable to each platform, and the tax attributable to each platform. Supporting documentation is still required.

If you have any questions, please contact our office at 434-263-7070.

Sincerely,
Pamela Campbell
Commissioner of the Revenue

NELSON COUNTY
PAMELA C CAMPBELL
COMMISSIONER OF THE REVENUE
PO BOX 246, LOVINGSTON, VA 22949
PHONE 434-263-7070 FAX 434-263-7074
Email: pcampbell@nelsoncounty.org

LODGING REGISTRATION FORM

Virginia Sales Tax Registration #: _____

Name: _____

Trade Name: _____

Mailing Address: _____

Local Address: _____
(When address is different from mailing address)

Class: _____
(Hotel, Motel, Bed & Breakfast, Houses, Condos, Campgrounds, Etc.)

Booking Website (VRBO, AirBNB, Evolve, Etc.): _____

Email: _____

Telephone Number: _____

Date Business Began in County: _____

Date: _____ Signature: _____

IMPORTANT: Name and telephone number of accountant or person responsible for reporting tax if other than above.

COUNTY OF NELSON
COMMISSIONER OF THE REVENUE
P O BOX 246
LOVINGSTON, VA. 22949
Phone 434-263-7070

Va. Sales Tax
Registration No. _____
Month _____

Transient Lodging Tax

Legal Business Name _____

Trade Name _____

Mailing address _____

Location Address _____

- | | | | |
|--|-------|----|-------|
| 1) Gross Rentals | _____ | \$ | _____ |
| 2) Exempt Rentals | _____ | \$ | _____ |
| 3) Item 1 less Item 2 | _____ | \$ | _____ |
| 4) Tax (5% of Item 3) | _____ | \$ | _____ |
| 5) Sellers Discount (3% of Item 4) | _____ | \$ | _____ |
| 6) Penalty for late payment 10% of item 4(minimum \$10.00) | _____ | \$ | _____ |
| 7) Interest (10%) Per Annum | _____ | \$ | _____ |
| 8) Total tax, penalty and Interest | _____ | \$ | _____ |

Online Platform/ Intermediary

Gross Receipts

Tax Paid on Your Behalf

- 1) _____
- 2) _____
- 3) _____

I declare that the foregoing statement and figures are true, complete, and correct to the best of my knowledge and belief.

Signature _____

58.1-3906. Liability of corporate officer or employee, or member or employee of partnership or limited liability company, for failure to pay certain local taxes.

A. Any corporate, partnership or limited liability company officer who willfully fails to pay, collect, or truthfully account for and pay over any local admission, transient occupancy, food and beverage, or daily rental property tax administered by the commissioner of revenue or other authorized officer, or willfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall, in addition to other penalties provided by law, be liable for a penalty of the amount of the tax evaded or not paid, collected, or accounted for and paid over, to be assessed and collected in the same manner as such taxes are assessed and collected.

This return must be filed by the 20th day of each month for which tax is due to avoid penalty and interest.

BUSINESS LICENSE

COUNTY OF NELSON

COMMISSIONER OF REVENUE

P. O. Box 246 - Lovington, VA 22949

Phone: 434-263-7070 - Fax: 434-263-7074

APPLICATION FOR LICENSE

DATE _____

___ NEW ___ RENEW

___ RETAIL BUSINESS

___ PROFESSIONAL

___ OTHER

___ CONTRACTOR

NAME _____

TRADING AS _____

MAILING ADDRESS _____

LICENSE TAX PAID

___ INDIVIDUAL ___ PARTNERSHIP ___ CORPORATION ___ LLC

\$ _____

NATURE OF BUSINESS

BASE

TAX

PENALTY

TOTAL TAX

30.00

I hereby certify that the information given is true and correct to the best of my knowledge.

This Form Must Be Filed with
The Commissioner of Revenue
By March 1

PLEASE RETURN CHECK WITH LICENSE

Make checks payable to:
Nelson Co. Treasurer

SIGNATURE OF APPLICANT
PLEASE RETURN BOTH COPIES

Building Inspectors Approval _____

Zoning Approval _____

LICENSE TAX

PENALTY

TOTAL TAX

DATE BUSINESS BEGAN _____

911 ADDRESS _____

TELEPHONE # _____

E-MAIL ADDRESS _____

FAX # _____

This license shall not be valid or have any legal effect unless and until the taxes prescribed by law (and penalties), as shown on the application be paid to the treasurer of my county, and the fact of such payment appear on the face hereof by the signature of such treasurer hereto.

DATE _____

COMMISSIONER OF THE REVENUE

AMOUNT RECEIVED \$ _____