

Chapter 27 Transient Lodging

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 SCOTT COUNTY, VIRGINIA
 MARK *BOLT* CLERK
 BY Deanna Stanc DEPUTY CLERK

Sec. 27.1Definitions.

The following words, terms and phrases, when used in this Chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

- 27.1.1 Day means any 24-hour period or portion thereof for which a room rental charge is made.
- 27.1.2 Hotel means any public or private hotel, inn, hostelry, tourist home or house, motel, rooming house or other lodging place containing ten or more bedrooms within the town offering lodging, as defined in this section, for compensation to any transient, as defined in this section.
- 27.1.3 Bed and Breakfast means any establishment having no more than 15 bedrooms; offering, for compensation, lodging or sleeping accommodations to any transient; and offering at least one meal per day, which may but need not be breakfast, to each person to whom overnight lodging is provided.
- 27.1.4 Lodging means space or room furnished any transient.
- 27.1.5 Transient means any person who, for a period of not more than 90 consecutive days, either at the person's own expense or at the expense of another, lodges or obtains lodging at any hotel or bed and breakfast. However, this term shall not include a person enrolled in and attending full time a school within the incorporated town limits.

Sec. 27.2Levy

There is hereby imposed and levied by the town on each transient a lodging tax in the amount of two percent (2%) of the charge made for each room rented to such transient in a hotel or bed and breakfast. Such tax shall be collected from such transient at the time and in the manner provided in this Chapter.

Sec. 27.3Collection

Every person receiving any payment for lodging with respect to which a tax is levied under this Chapter 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 section shall be deemed to be held in escrow by the person required to collect such taxes until remitted to the town as required in this Chapter.

Sec. 27.4 Violations

It is unlawful not to remit the tax due under this Chapter. A violation shall constitute a Class 1 Misdemeanor. Each violation or failure shall constitute a separate offense. Conviction of such violation shall not relieve any such person from the payment, collection or remittance of such tax, penalties and interest, as provided in this Chapter.

The town reserves the right to prosecute violations of the town's tax laws under the applicable criminal provisions of state law.

Sec. 27.5 Reports

The person collecting any tax as provided in this Chapter shall make out a report thereof upon such forms and 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 report to the treasurer of the town with a remittance of such tax. Such report and remittance shall be made as required by the treasurer, which shall be at least once in every 30-day period and not later than the 20th day of the month next following the month in which such tax was collected.

Sec. 27.6 Use of Funds

It is the intent of the Town Council that any tax revenue collected under the terms of this Chapter be used to further tourism within and draw visitors to the Town of Gate City. To that end,

- 27.6.1 Funds collected under this Chapter shall be held in an interest bearing account and shall be considered to be separate from the general fund.
- 27.6.2 The Economic Development and Revitalization Committee (EDARC) shall be responsible for annually drafting a plan for use of such funds and may cooperate with local tourism authorities and Gate City Main Street to further tourism within Gate City, subject to approval by the council. Such plan shall be presented along with and included in the town's annual budget.
- 27.6.3 Funds collected under this Chapter are dedicated to this use and should not be considered to be a part of, and shall have no effect on, the budgeted funds allocated to the EDARC.

Sec. 27.7 Enforcement

It shall be the duty of the town manager or his designee to enforce the provisions of this Chapter.

Sec. 27.8 Effective Date

This Lodging shall be effective at and after 12:01 A.M., October 14, 2009.

Mayor Mark Deuk Date 10/14/2009
 Clerk Christy Parker Date 10/14/09 Seal