



## Commissioner of the Revenue

### City of Charlottesville

605 E. Main Street, Room A130

P O Box 2964

Charlottesville, VA 22902-2964

434-970-3170

## TRANSIENT OCCUPANCY TAX REGISTRATION

Business Legal Name:	Business Structure (circle): <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Company (LLC) <input type="checkbox"/> Corporation <input type="checkbox"/> 501(C)3 Nonprofit
Trade Name:	Date Business to Begin in City:
EIN or SSN:	
Mailing Address:	

### SECTION 1 Complete this section if you are an Accommodations Provider (definition on reverse)

\* Accommodations providers are required to collect and remit transient occupancy tax only for those transactions not facilitated by an Accommodations Intermediary

Property Location Address:	Check all months in which you expect to be active: <input type="checkbox"/> Jan <input type="checkbox"/> Feb <input type="checkbox"/> Mar <input type="checkbox"/> Apr <input type="checkbox"/> May <input type="checkbox"/> Jun <input type="checkbox"/> Jul <input type="checkbox"/> Aug <input type="checkbox"/> Sep <input type="checkbox"/> Oct <input type="checkbox"/> Nov <input type="checkbox"/> Dec
How many nights per year do you expect to rent the property? <input type="checkbox"/> Seven or more nights per year <input type="checkbox"/> Six or fewer nights per year**  <i>**HomeStays rented fewer than seven nights per year do not require a Charlottesville Business License</i>	List all online rental platforms on which you advertise this property (ex: AirBnB, VRBO, Expedia, Flipkey, etc...):

### SECTION 2 Complete this section if you are an Accommodations Intermediary (definition on reverse)

\*\*\*Accommodations Intermediaries are responsible for collecting and remitting the transient occupancy tax on all transactions facilitated by that intermediary.

<input type="checkbox"/> In accordance with Virginia Code §58.1-3826, I agree to submit to the Commissioner of the Revenue's Office a monthly list of the property addresses and gross receipts for all accommodations located in the City of Charlottesville that have been facilitated by this platform.
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### SECTION 3 Responsible Party

Who will be responsible for filing and payment of monthly remittances?

Name:	Telephone:	Email:
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I certify that the above information is true and correct to the best of my knowledge and understand the responsibility for the collection and remittance of the City of Charlottesville Transient Occupancy Tax.

Signature of Owner or Designee

Date

## Transient Occupancy (Lodging) Tax

- Pursuant to Chapter 30, Article IX of the Charlottesville City Code, any person facilitating the retail sale of accommodations (for a period of no more than thirty (30) consecutive days) in the City of Charlottesville shall collect from the person paying for the accommodation 8% tax computed on the total price paid for the use or possession of the accommodation, and shall remit the same to the City and shall be liable for the same.
- All new businesses are to complete the Transient Occupancy Tax Registration and forward it to:

**Office of the Commissioner of the Revenue  
City of Charlottesville  
PO Box 2964  
Charlottesville, VA 22902**

- The tax payment is remitted monthly with a Transient Occupancy Tax Return form (supplied by the Commissioner of the Revenue) on or before the 20th of the following month.
- You may file and pay online by going to:  
<https://www.charlottesville.gov/189/Meals-Lodging-Taxes>
- For further information regarding Transient Occupancy Tax, please call: 434-970-3170
- **You are required to file a return every month even if you had no receipts to report**

Accommodations provider means any person that furnishes accommodations to the general public for compensation. The term "furnishes" includes the sale of use or possession or the sale of the right to use or possess.

Accommodations intermediary means any person other than an accommodations provider that (i) facilitates the sale of an accommodation and (ii) either (a), charges a room charge to the customer, and charges an accommodations fee to the customer, which fee it retains as compensation for facilitating the sale; (b) collects a room charge from the customer; or (c) charges a fee, other than an accommodations fee, to the customer, which fee it retains as compensation for facilitating the sale. For purposes of this definition, "facilitates the sale" includes brokering, coordinating, or in any other way arranging for the purchase of the right to use accommodations via a transaction directly, including via one (1) or more payment processors, between a customer and an accommodations provider.

The term "accommodations intermediary" does not include a person:

1. Who provides accommodations while operating under a trademark, trade name, or service mark belonging to such person;
2. Who facilitates the sale of an accommodation if (i) the price paid by the customer to such person is equal to the price paid by such person to the accommodations provider for the use of the accommodation and (ii) the only compensation received by such person for facilitating the sale of the accommodation is a commission paid from the accommodations provider to such person;
3. Who is licensed as a real estate licensee pursuant to Article 1 (§ 54.1-2100 et seq.) of Chapter 21 of Title 54.1 of the Code of Virginia, when acting within the scope of such license.