
**AN ORDINANCE TO AMEND THE
CODE OF THE COUNTY OF DINWIDDIE, 1985, AS AMENDED,
BY AMENDING SECTIONS 19-116 THROUGH 19-119, ARTICLE IX – TRANSIENT
OCCUPANCY TAX**

BE IT ORDAINED by the Board of Supervisors of Dinwiddie County:

(1) That the Code of the County of Dinwiddie, 1985, as amended, is amended by inserting the following language shown underlined and deleting the following language marked as strikethrough:

ARTICLE IX. TRANSIENT OCCUPANCY TAX

Sec. 19-116. Imposed; amount; exclusions.

- (a) Pursuant to the authority granted under § 58.1-3819 of the Code of Virginia, 1950, as amended, there is hereby imposed upon every hotel, motel, boarding house, travel campground, and other facility offering guest rooms located within the county which is rented out for continuous occupancy for fewer than 30 consecutive days, a transient occupancy tax of five percent of the amount of charge for the occupancy of any room or space occupied. – total price paid by the customer for the use or possession of the room or space occupied in a retail sale.
- (b) The amount of tax collected in excess of two percent of the amount of charge for the occupancy of any room or space occupied shall be designated and spent solely for tourism and travel, marketing of tourism or initiatives that, as determined after consultation with the local tourism industry organizations, including representatives of lodging properties located in the county, attract travelers to the county, increase occupancy at lodging properties, and generate tourism revenues in the county.

(Ord. of 6-15-88; Ord. of 4-17-12, § 1, eff. 7-1-12)

Sec. 19-117. Collection and remittance.

It shall be the duty of each ~~hotel, motel, boardinghouse, and travel campground~~ any Accommodations Intermediary and Accommodations Provider, as defined in § 58.1-3818.8 of the Code of Virginia, 1950, as amended, to collect from the occupant the tax hereby imposed and levied at the time of renting the room or space to be occupied, and the taxes imposed, levied and collected during each calendar month shall be reported and ~~paid~~ remitted in accordance with § 58.1-3826 of the Code of Virginia, 1950, as amended, by each such ~~business~~ responsible entity to the treasurer on or before the fifteenth day of the second calendar month thereafter. For regularly scheduled events with receipts of less than \$5.00 per month, such reporting and payment shall be made on a quarterly basis to the treasurer on or before the fifteenth day of the second calendar month after the end of the preceding calendar year quarter. The required report shall be in a form prescribed by the commissioner of revenue who shall be responsible for enforcement of this article.

(Ord. of 6-15-88; Ord. of 12-7-94)

Sec. 19-118. Records.

Every business entity subject to collect the tax hereby imposed shall keep complete and accurate records which shall show the number of rooms or spaces occupied, the date thereof, the amount of charge for the occupancy of each such room or space and the amount of tax imposed. Such records shall be available for inspection by the commissioner of revenue in the same manner as provided for by section ~~13-21~~ 13-13 of this Code for businesses required to be licensed under chapter 13.

(Ord. of 6-15-88)

Sec. 19-119. Violation, penalty and interest.

A violation of any provision of this article shall constitute a misdemeanor punishable by a fine of not more than the maximum amount allowed by law, 12 months in jail, or both. In addition to such penalty, ~~the commissioner shall assess~~ the amount of the tax owed hereunder shall be assessed personally against the violator, including interest from when such tax was due, owing and payable at the rate of ten percent and with a ten percent penalty on such tax for nonpayment and collect the same by any method allowed by the Code of Virginia.

(Ord. of 6-15-88; Ord. of 12-7-94)

(2) *That this ordinance shall become effective at midnight on the beginning of February 1, 2022.*