

# LODGING

## Apply to Commissioner of the Revenue for a Business License

(All County & State regulations must be met before a Business License is valid including possibly those of County Planning Dep't, Health Dep't, Fire & Rescue, Public Safety, Sheriff's Office & VA Dep't of Taxation)

## MONTHLY File LODGING TAX RETURN and Remit LODGING TAXES

## ANNUALLY by March 1 Renew your Business License & by April 1 Pay for renewed Business License

## ANNUALLY by March 1 File your Return of Tangible Personal Property – Business Equipment (BE)

## Pay BE taxes: due semi-annually by June 5 and December 5

## Immediately report if closed or intending to close

## Immediately report any change in address, contact person or other information, etc.

### DEFINITIONS

Persons (sellers) engaged in the sale of transient occupancy (lodging) are required to collect and remit to Frederick County a lodging tax.

**LODGING:** Any public or private hotel, inn, apartment hotel, hostelry, tourist home or house, motel, rooming house, travel campground or other lodging place within Frederick County, offering lodging for any individual or group at any time, and the owner and operator thereof who, for compensation, furnishes lodging to any transients as defined below.

**PERSON:** Includes individuals, firms, partnerships, associations, corporations, persons acting in representative capacity and combinations of individuals of whatever form and character.

**ROOM RENTAL:** The total charge made for lodging and/or space furnished any such transient. If the charge made to such transient includes any charge for services or accommodations in addition to that of lodging and/or use of space, then such portion of the total charge as represents only room and/or space rental shall be distinctly set out and billed to such transient by the seller as a separate item.

**TRANSIENT:** Any person who, for any period of not more than 30 consecutive days, either at his own expense or at the expense of another, obtains lodging or the use of any lodging space (as listed above), for which lodging or use of space a charge is made.

### TAX – Amount Effective 7/1/2016

A tax equivalent to 2.5% (two and one-half percent) of the amount paid for room rental is imposed on the transient. Persons receiving room rental payment must add the tax to the amount charged for the room rental and then collect the tax paid by the transient at the time the charge becomes due and payable, whether payment is made in cash, by credit card, or otherwise. All lodging tax amounts collected are deemed to be held in trust by the Person renting the room until remitted to the County.

### REPORTING & REMITTANCE

Every person receiving room rental payment must **monthly** submit to the Commissioner a signed Lodging Tax Return, reporting the amount of charges collected for room rental & the amount of room rental tax required to be collected. Returns are due on or before the 20th day of the calendar month following the month being reported & must be accompanied by a remittance check for the amount of lodging tax due made payable to the Frederick County Treasurer or the remittance can be paid online via the Treasurer's website.

**RETURN:** Go to [www.fcva.us/biztax](http://www.fcva.us/biztax):

- File **online** via *Lodging Tax Monthly Return/Online* (few simple steps entering your gross receipts & it calculates the tax).
- **OR** complete *Lodging Tax Monthly Return/Printable* form.

### REMITTANCE:

- Pay online by credit card/check at [www.fredtax.com](http://www.fredtax.com)
- **OR**, even if filing return online, can mail a check made payable and sent to:

Frederick County Treasurer  
PO Box 220  
Winchester VA 22604

IF FILING USING **PRINTABLE** RETURN FORM:

- Make check payable to:

Frederick County Treasurer

AND mail a check with form to:

Leighann Miller  
Commissioner of the Revenue Office  
PO Box 552, Winchester VA 22604-0552

### RECORDKEEPING

Sellers must keep and preserve, for a period of the current year and three prior years, records showing all purchases taxable as meals tax, the amount charged the purchaser for each purchase, the date thereof, the taxes collected thereon, and the amount of tax required to be collected. The Commissioner has the power to examine such records to administer and enforce the Code.

### PENALTIES

A 10% penalty will be added to all lodging taxes that are unpaid on the due date. In addition to such penalty, 10% interest per annum will accrue and be added to all due and unpaid taxes and penalties beginning with the first day following the imposition of the penalty. Taxes and penalties will be assessed and collected in the manner provided by law for the enforcement of the collection of other taxes.

### ENFORCEMENT

If a seller fails, refuses or neglects to collect such tax or fails to make the required monthly report and remittance, the Commissioner will issue a summons for such seller which will be served by a County Deputy Sheriff in the manner provided by law. Any person violating or failing to comply with any of the Code will, upon conviction thereof, be guilty of a Class 1 misdemeanor punishable by a maximum fine of \$2,500. Conviction does not relieve a person from the payment, collection or remittance of the tax. Each violation or failure is separate offense.

## FURNISHINGS & EQUIPMENT

Examples (not all-inclusive) of furnishings & equipment to be reported ANNUALLY on Business Equipment Return:

### Rooms:

- bed frame
- mattress
- box spring
- headboard
- bed linens
- pillows
- roll-away bed
- dresser
- nightstand
- desk & chair
- lounging chair
- ottoman
- sofa

- lamps
- clock/radio
- TV
- phone
- TV armoire/chest
- dressing mirror
- draperies
- curtains
- luggage rack
- coffee maker
- drinking glasses
- ice bucket
- iron
- ironing board
- hair dryer
- bath & hand towels
- washcloths
- shower curtain
- safe

### Computer/Electronics:

- office computer
- POS System/cash register
- radio headsets & pagers
- music system

- security system
- phone system
- sports games

### Check-in Area/Office:

- couches
- coffee tables
- counter
- TV
- desks
- chairs
- telephones
- computer monitor
- keyboard
- hard drive
- printer
- copier
- facsimile machine
- filing cabinets
- time clocks
- office safe

### Restaurant/Bar/Food Area:

- tables
- booths
- chairs
- coffee tables
- bar stools
- bar
- waiting area benches
- counters
- hostess podium
- outdoor seating
- umbrellas
- check-out counter
- smallwares (including but not limited to):
  - glassware
  - pitchers
  - flatware
  - dinnerware
  - barware
  - cookware (pots, pans etc.)
  - food prep utensils, knives & tools

- table-top items (salt & pepper shakers etc.)
- water softener
- fire suppression system
- hood for ventilation
- walk—in coolers / freezers
- charbroilers
- flat-tops/griddles
- waffle maker
- omelet maker
- fryers
- cooks line refrigeration
- steam tables
- reach-in freezers & coolers (including behind bar area)
- stove/ ovens (including but not limited to)
  - convection
  - electric
  - gas
  - microwave
- pass-through with heat lamps
- warmers
- steamers
- spider eye
- prep tables & sinks
- dicers
- ice maker
- draft beer system
- bar 3 sink or dishwasher
- kitchen dishwasher
- can openers
- blenders/juicers
- toasters
- shelves
- ice bins
- coolers
- mop sink
- soda equipment

- iced tea & coffee makers
- wine racks / cabinets
- dish & glass racks
- bakery cases
- deli cases
- condiment pumps
- trays & tray stands

### Banquet Room

- tables
- stackable chairs
- centerpieces
- tablecloths
- portable stage
- dance floor
- podium
- presentation easel
- microphone
- coat rack

### Miscellaneous:

- artwork & décor
- building signs
- outside sheds
- brooms
- mops & mop bucket
- trashcans
- washing machines
- dryers
- steam/press machines

### Other Equipment (may be leased):

- vending machines
- ice machines
- coffee & tea companies

### Fitness Center:

- exercise equipment
- freeweights & racks
- mats

### Spa/Pool:

- furniture & equipment

### Outside Play Area:

- play equipment

## LODGING (Transient Occupancy)

Ellen E. Murphy

COMMISSIONER OF THE REVENUE  
COUNTY OF FREDERICK, VIRGINIA



[www.fcva.us/cor](http://www.fcva.us/cor)

Physical Location: **107 North Kent Street**  
**1<sup>st</sup> Floor**  
**Winchester VA 22601**

Mailing Address: **PO Box 552**  
**Winchester VA 22604**

Telephone No.: **540-665-5681**

Facsimile No.: **540-667-6487**

Hours: **Monday – Friday**  
(except Holidays)  
**8:00 a.m. – 5:00 p.m.**

## BUSINESS DIVISION 540.722.8335

[www.fcva.us/biztax](http://www.fcva.us/biztax)

- Bev Rosato (Chief Administrator):  
540.722.8336 [brosato@fcva.us](mailto:brosato@fcva.us)
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- John Ziercher (Auditor):  
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Go Green!

Use online forms  
& programs.

It's simple and  
quick as a click!

