

Chapter 40

TRANSIENT OCCUPANCY TAX*

* **Cross References:** Licenses generally, Ch. 11; bank stock tax, Ch. 28; bank franchise tax, Ch. 32; fair housing, Ch. 34; cigarette tax, Ch. 39; fuel tax, Ch. 54; utility tax, Ch. 63.

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§ 40-1. Definitions.

For the purposes of this chapter, the following words and phrases shall have the meanings respectively ascribed to them by this section:

- (a) *County manager* shall mean the county manager of Arlington County, Virginia, or any of his duly authorized deputies or agents.
- (b) *Hotel* shall mean any public or private hotel, inn, apartment hotel, hostelry, tourist home or house, motel, rooming house or other lodging place within Arlington County offering lodging for four (4) or more persons at any one time, and the owner and operator thereof, who for compensation, furnishes lodging to any transients as hereinafter defined.
- (c) *Room rental* shall mean the total charge made by any such hotel for lodging and/or space furnished any such transient. If the charge made by such hotel to such transient includes any charge for services or accommodations in addition to that of lodging, and/or the 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 such hotel as a separate item.
- (d) *Transient* shall mean any natural person or individual who for any period of fewer than thirty (30) consecutive days occupies a lodging room in any hotel for which occupancy a charge is made whether such charge is paid by the occupant or by another. Transient shall also mean any natural person or individual who rents a meeting, banquet, or other hotel space for purposes other than lodging for any period of fewer than thirty (30) consecutive days. Contracting and paying for the occupancy of a lodging room or rooms for thirty (30) consecutive days or more, when the lodging room or rooms are occupied by different individuals or by different groups of individuals for fewer than thirty (30) consecutive days constitutes transient occupancy or use of the rooms and is subject to the tax provided by this chapter.

(7-1-70; 6-4-77; Ord. No. 91-38, 10-26-91; Ord. No. 91-42, 12-7-91; Ord. No. 92-9, 4-4-92; Ord. No. 92-22, 5-16-92)

§ 40-2. Levy and rate.

In addition to all other taxes of every kind now or hereafter imposed by law, there is hereby imposed and levied on each and every transient a tax equivalent to five and one-quarter (5 1/4) percent of the total amount paid for room rental by or for any such transient to any hotel.

The difference between the receipts from a tax of five and one-quarter (5 1/4) and five (5) percent of the total amount paid for room rentals taxed under the previous paragraph shall be designated and spent for the purpose of promotion of tourism and business travel in Arlington County in addition to the amount budgeted by the county in fiscal year 1990 for

the promotion of tourism and business travel.
(7-1-70; 6-4-77; Ord. No. 91-9, 5-15-91)

§ 40-3. Exceptions.

No tax shall be payable hereunder on room rental paid to any hospital, medical clinic, convalescent home or home for the aged.
(7-1-70)

§ 40-4. Collection.

Every person receiving any payment for room rental with respect to which a tax is levied under this chapter shall collect the amount of tax hereby imposed from the transient on whom the same is levied or from the person paying for such room rental, at the time payment for such room rental is made.
(7-1-70)

§ 40-5. Reports.

The person collecting any such tax shall make out a report upon such forms and setting forth such information as the county manager may prescribe and require, showing the amount of room rental charges collected, and the tax required to be collected, and shall sign and deliver the same to the county manager with a remittance of said tax.

Said reports and remittances shall be made on or before the twentieth day of the month following each month and covering the amount of tax collected during the preceding month. The first report must be filed not later than October 20, 1970.
(7-1-70; 10-3-70)

§ 40-6. Interest and penalties.

If any person shall fail or refuse to remit to the county manager the tax required to be collected and paid under this chapter within the time and in the amount specified in this chapter, there shall be added to such tax by the county manager a penalty of five (5) percent. Interest shall accrue on taxes that remain due and delinquent for a period of one month from the date same are due and payable, prior to June 30, 1999, at the rate of one-half (1/2) percent per month, up to June 30, 1999; and as prescribed in section 27-3 thereafter. Interest on taxes due and payable after July 1, 1999, shall accrue as prescribed in section 27-3.
(7-1-70; Ord. No. 99-16, 7-10-99; Ord. No. 99-19, 8-14-99)

§ 40-7. Determination of tax due by county manager.

If any person required to collect and remit the tax imposed by this chapter fails to file a statement and a remittance, or if the county manager has reasonable cause to believe that an erroneous statement has been filed, the county manager may proceed to determine the amount due to the county and in connection therewith shall make such investigations and take such testimony and other evidence as may be necessary; provided, however, that notice and opportunity to be heard be given any person who may become liable for the amount owing prior to any determination by the county manager.
(7-1-70)

§ 40-8. Cessation of business; report and tax due immediately.

Whenever any person required to collect and pay to the county a tax under section 40-2 of this chapter, shall quit or otherwise dispose of his business, any tax under the provisions of this chapter shall become immediately due, and such person shall immediately make a report and pay the tax due.
(7-1-70)

§ 40-9. County manager, other powers and duties.

It shall be the duty of the county manager to ascertain the name of every person operating a hotel in the county, liable for the collection of the tax levied by section 40-2 of this chapter. The county manager shall have the power to adopt rules and regulations not inconsistent with the provisions of this chapter for the purpose of carrying out and enforcing the payment, collection and remittance of the tax herein levied; and a copy of such rules and regulations shall be on file and

available for public examination in the county manager's office. Failure or refusal to comply with any rules and regulations promulgated under this section shall be deemed a violation of this chapter.

(7-1-70)

§ 40-10. Penalty.

Any person violating or failing to comply with any of the provisions of this chapter shall, upon conviction thereof, be fined not more than three hundred dollars (\$300.00), or may be imprisoned for a period not exceeding thirty (30) days, or by both such fine and imprisonment. Each such violation or failure shall constitute a separate offense. Such conviction shall not relieve any such person from the payment, collection or remittance of such tax, penalties and interests, as provided in this chapter.

(7-1-70)