

- **ARTICLE X. - TRANSIENT OCCUPANCY TAX**

- **Sec. 32-239. - Definitions.**

The following words and phrases, when used in this article, shall have the following respective meanings, except where the context clearly indicates a different meaning:

*Hotel:* Any public or private hotel, inn, hostelry, tourist home or house, motel, roominghouse or other lodging place within the city offering lodging for five (5) or more persons at any one (1) time, and the owner and operator thereof, who, for compensation, furnishes lodging to any transient.

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

*Transient:* Any person who, for any period of not more than ninety (90) consecutive days, either at his own expense or at the expense of another, obtains lodging or the use of any space in any hotel, for which lodging or use of space a charge is made.

(Code 1956, Tit. VI, Ch. 11, § 1; Ord. No. 34263, § 1, 5-11-99)

- **Sec. 32-240. - Levied; rate.**

There is hereby imposed and levied on each and every transient a tax equivalent to eight (8) percent of the total amount paid for room rental by or for such transient to any hotel.

(Code 1956, Tit. VI, Ch. 11, § 2; Ord. No. 25604, § 1, 6-22-81; Ord. No. 31007, § 1, 5-11-92; Ord. No. 34263, § 1, 5-11-99; Ord. No. 35325, § 1, 3-7-01; Ord. No. 39544, § 1, 11-19-12)

- **Sec. 32-241. - Exceptions.**

No tax shall be payable under this article in any of the following instances:

(1)

On room rental paid by any federal, State of Virginia or City of Roanoke official or employee when on official business.

(2)

On room rental paid to any hospital, medical clinic, nursing home, convalescent home or home for aged people.

(Code 1956, Tit. VI, Ch. 11, § 9)

- **Sec. 32-242. - Collection.**

Every person receiving any payment for room rental with respect to which a tax is levied under this article 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. The taxes required to be collected hereunder shall be deemed to be held in trust by the person required to collect the same until remitted as required by this article.

(Code 1956, Tit. VI, Ch. 11, § 3)

- **Sec. 32-243. - Report and remittance.**

(a)

The person collecting any tax levied by this article shall make out a report, upon such forms and setting forth such information as the commissioner of revenue 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 treasurer, with a remittance of the tax. Such reports and remittances shall be made on or before the twentieth day of each month covering the amount of tax collected during the preceding month.

(b)

Any person operating a hotel regularly throughout the year may, upon written application to, and with the written consent of, the commissioner of revenue, make reports and remittances on a quarterly basis in lieu of the monthly basis provided for in subsection (a) above. Such quarterly reports and remittances shall be made on the twentieth day of April, July, October and January in each year, and shall cover the amounts collected during the three (3) months immediately preceding the months in which reports and remittances are required.

(c)

If the remittance provided for in this section is by check or money order, the same shall be payable to the city and all remittances received hereunder by the commissioner of revenue shall be promptly turned over to the treasurer.

(Code 1956, Tit. VI, Ch. 11, § 4; Ord. No. 31008, § 2, 5-18-92; Ord. No. 40863, § 1, 6-19-17)

- **Sec. 32-244. - Failure to collect, report or remit.**

(a)

If any person shall fail or refuse to remit to the treasurer the tax required to be collected and paid under this article within the time and in the amount specified in this article, there shall be added to such tax interest at the maximum yearly rates authorized by general law of the commonwealth, as provided for in section 58.1-15, Code of Virginia (1950), as amended, on the amount of the tax for each year or portion thereof from the first day following the day upon which the tax is due.

(b)

If any person shall fail or refuse to collect the tax levied by this article and to make, within the time provided in this article, any report and remittance required by this article, the commissioner of revenue shall proceed in such manner as he may deem best to obtain facts and information on which to base his estimate of the tax due. As soon as the commissioner of revenue shall procure such facts and information as he is able to obtain upon which to base the assessment of any tax payable by any person who has failed or refuse to collect the same and to make such report and remittance, he shall proceed to determine and assess against such person the tax and penalties provided for by this article and shall notify such person by mail sent to his last known place of address, or through such other method of communication in the commissioner's discretion, of the total amount of such tax and interest and penalties, and the total amount thereof shall be payable within ten (10) days from the date of such notice.

(Code 1956, Tit. VI, Ch. 11, §§ 5, 6; Ord. No. 25188, § 8, 7-14-80; Ord. No. 26115, § 7, 6-28-82; Ord. No. 31008, § 2, 5-18-92; Ord. No. 40863, § 1, 6-19-17)

- **Sec. 32-245. - Records to be kept.**

It shall be the duty of every person liable for the collection and payment to the city of any tax imposed by this article to keep and preserve, for a period of three (3) years, such suitable records as may be necessary to determine the amount of such tax, which records the commissioner of revenue shall have the right to inspect at all reasonable times.

(Code 1956, Tit. VI, Ch. 11, § 7; Ord. No. 31008, § 2, 5-18-92; Ord. No. 40863, § 1, 6-19-17)

- **Sec. 32-246. - Cessation of business.**

Whenever any person required to collect and pay to the city a tax under this article shall cease to operate or otherwise dispose of his business, any tax payable hereunder to the city shall become immediately due and payable and such person shall immediately make a report and pay the tax due.

(Code 1956, Tit. VI, Ch. 11, § 8)

- **Sec. 32-247. - Violations of article.**

Any person violating or failing to comply with any of the provisions of this article shall be guilty of a Class 1 misdemeanor. Conviction of such violation shall not relieve such person from the payment, collection or remittance of the tax provided for in this article.

(Code 1956, Tit. VI, Ch. 11, § 10; Ord. No. 31008, § 2, 5-18-92)

- **Sec. 32-247.1. - Penalty for late remittance or false return.**

If any seller whose duty it is to do so shall fail or refuse to file any report required by this article or to remit to the treasurer the tax required to be collected and paid under this article within the time and in the amount specified in this article, there shall be added to such tax a penalty in the amount of ten (10) percent if the failure is not for more than thirty (30) days, with an additional five (5) percent of the total amount of tax owed for each additional thirty (30) days or fraction thereof during which the failure continues, not to exceed twenty-five (25) percent of the taxes collected, or ten dollars (\$10.00), whichever amount is greater. Provided, however, no penalty shall exceed the amount of the tax assessable.

(Ord. No. 31008, § 3, 5-18-92; Ord. No. 40863, § 1, 6-19-17)

- **Sec. 32-248. - Powers and duties of commissioner of revenue under article.**

It shall be the duty of the commissioner of revenue or his designee to ascertain the name of every person operating a hotel in the city, liable for the collection of the tax levied by this article, who fails, refuses or neglects to collect the tax or to make, within the time provided by this article, the reports or remittances required herein. The commissioner of revenue and his designee may have a summons issued for such person, and may serve a copy of such summons upon such person in the manner provided by law. Police powers are hereby conferred upon the commissioner of revenue and his designee while engaged in performing their duties as such under the provisions of this section and they shall exercise all the powers and authority of police officers in performing such duties.

(Code 1956, Tit. VI, Ch. 11, § 11; Ord. No. 31008, § 2, 5-18-92; Ord. No. 40863, § 1, 6-19-17)

- **Sec. 32-249. - Reserved.**

**Editor's note**— Ord. No. 40863, [§ 2](#), adopted June 19, 2017, repealed [§ 32-249](#), which pertained to monitoring tax payments and derived from Ord. No. 31008, [§ 3](#), adopted May 18, 1992.