

DARRYL E. FISHER, CHAIRMAN
ELECTION DISTRICT NO. 1
HAGUE, VIRGINIA 22469

W. W. HYNSON, VICE CHAIRMAN
ELECTION DISTRICT NO. 4
COLONIAL BEACH, VIRGINIA 22443

RUSS CULVER
ELECTION DISTRICT NO. 2
MONTROSS, VIRGINIA 22520

DOROTHY DICKERSON TATE
ELECTION DISTRICT NO. 3
MONTROSS, VIRGINIA 22520

TIMOTHY J. TRIVETT
ELECTION DISTRICT NO. 5
COLONIAL BEACH, VIRGINIA 22443



NORM RISAVI
County Administrator
P. O. BOX 1000
MONTROSS, VIRGINIA 22520-1000
PHONE: 804/493-0130
FAX: 804/493-0134
E-mail: nrisavi@westmoreland-county.org
Web Page: www.westmoreland-county.org

WESTMORELAND COUNTY, VIRGINIA

Board of Supervisors

MONTROSS, VIRGINIA 22520-1000

**ORDINANCE TO AMEND THE WESTMORELAND COUNTY CODE
ARTICLE XIV, SECTION 46-465 & SECTION 46-469
TRANSIENT OCCUPANCY TAX (SHORT-TERM LODGING TAX)**

WHEREAS, under Code of Virginia § 58.1-3819, any county, by duly adopted ordinance, may levy a transient occupancy tax on hotels, motels, boarding houses, travel campgrounds, and other facilities offering guest rooms rented out for continuous occupancy for fewer than thirty (30) consecutive days. The tax shall be imposed on the total price paid by the customer for the use or possession of the room or space occupied in a retail sale. Such tax shall be in such amount and on such terms as the governing body may, by ordinance, prescribe; and

WHEREAS, the Commissioner of Revenue of Westmoreland County has requested to amend the Westmoreland County Code from quarterly to monthly; and

WHEREAS, the Westmoreland County Board of Supervisors believes approving this changes is in the best interest of Westmoreland County; and

WHEREAS, a public hearing on this proposed amendment to County Code § 46-465 and § 46-469 was held by the Westmoreland County Board of Supervisors on March 13, 2023, duly advertised as required by law and considered for adoption.

NOW THEREFORE, the County of Westmoreland hereby adopts the amendment to County Code § 46-465 and § 46-469 to require short-term accommodations operating in the County to remit taxes imposed on a monthly basis, and is hereby stated:

- A. With reference to § 46-465 (Reports and remittances): The tax imposed by this article shall be collected by each facility offering applicable short-term accommodations operating in the county and shall be remitted to the County's Commissioner of the Revenue. Such reports and remittance shall be made on or before the twentieth (20) day of each month, covering the amount of tax collected during the preceding month. This was previously reported on a "quarterly" basis and is amended to be reported on a "monthly" basis.

- B. With reference to Section 46-469 (Proceedings for failure to pay and report tax): If a full monthly report is provided to the Commissioner of Revenue, the estimated tax, interest, and penalty would be adjusted to the corrected amounts. This was a previously full “quarterly” report and is amended to a full “monthly” report.

This Ordinance shall be effective upon adoption.

3-13-23
Date of Adoption



Darryl E. Fisher, Chairman
Board of Supervisors
Westmoreland County

Darryl Fisher	aye
Timothy Trivett	aye
Dorothy Dickerson Tate	aye
W.W. Hynson	aye
Russ Culver	aye