



Philip J. Kellam
Commissioner

Commissioner of the Revenue

City Hall
Virginia Beach, VA 23456-9002



VBgov.com/cor

Transient Lodging Tax Information

Definitions

Lodging - means any room or rooms, lodging or space furnished to any transient for lodging.

Lodging Place - any public or private hotel, inn, hostelry, tourist home or house, tourist camp, tourist cabin, camping grounds, motel, rooming house or other lodging place within the city offering lodging for compensation to any transient.

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 in any lodging place.

Whole House Rental by Owner - does not require a business license, however, the homeowner is required to register with the Commissioner of the Revenue and collect and remit the Transient Lodging Tax.

Room Rentals - classified as a lodging house - requires a business license and must collect and remit the Transient Lodging Tax

Transient Lodging Tax - the tax on the rental of rooms or a whole house paid by the guest and remitted to the City of Virginia Beach by the host.

1. All lodging places are required to levy and impose on each transient a tax equivalent to eight (8) percent of the total amount paid for lodging, plus a flat tax of two dollars (\$2.00) for each night of lodging at any lodging place.
 - a. Sandbridge Special Service District - a tax equivalent to (9.5) percent of the total amount paid for lodging, plus a flat tax of two dollars (\$2.00) for each night of lodging at any lodging place.
2. At the beginning of each month all lodging places will receive two (2) forms from the City Treasurer to report and remit the taxes collected. (see examples)
 - a. It is the responsibility of the person collecting the tax to report and remit the tax on or before the twentieth day of the following month, covering the amount of tax collected during the preceding month (example: August taxes are due September 20).
 - b. If no tax is collected during a month, a ticket shall be filed indicating zero taxes collected.
3. Late filing will result in an additional 10% penalty and may require the posting of a surety bond.
4. Failure to file will result in a statutory assessment plus a 10% penalty on the lodging place and may also require the posting of a surety bond.

If you have questions regarding this please contact the Commissioner of the Revenue's office at (757) 385-4515.

8% Lodging Form/Ticket

John T. Atkinson, Treasurer
 City of Virginia Beach
 Trustee Tax Division - 757.385.1311



Account Number	Receipts subject to tax for Lodging	Payment for: Year/Month	\$ _____
	NET TAX PAYABLE		\$ _____
Owner Name	Late Filing Penalty		\$ _____
	10% or \$10.00 whichever is greater		\$ _____
Trade Name	Subtotal		\$ _____
Street Address	002.00002.411701		\$ _____
City, State, Zip Code	Late Payment Penalty		\$ _____
	10% or \$10.00 whichever is greater		\$ _____
	002.00002.411702		\$ _____
	TOTAL TAX		\$ _____

Tax 8% (Enter calculated tax on NET TAX PAYABLE above)
 Return Due and Payable on or before the 20th day of the reporting month
SIGN and RETURN this portion with your check payable to: Treasurer, Virginia Beach

 AUTHORIZING SIGNATURE

 DATE

Month/Year	Amount	FOR OFFICE USE ONLY	Payment Transaction Type: _____
_____	\$ _____		Received Date: _____
_____	\$ _____		Check Number: _____
_____	\$ _____		

Flat Tax Form/Ticket (\$2.00 a night)

John T. Atkinson, Treasurer
 City of Virginia Beach
 Trustee Tax Division - 757.385.1311



Flat Lodging Room Tax	Payment for:
Total number of rooms _____	Number of Nights Rented _____
NET TAX PAYABLE	\$ _____
Late Filing Penalty	\$ _____
10% or \$10.00 whichever is greater	\$ _____
Subtotal	\$ _____
002.00002.411705	\$ _____
Late Payment Penalty	\$ _____
10% or \$10.00 whichever is greater	\$ _____
002.00002.411702	\$ _____
TOTAL TAX	\$ _____

Tax \$2.00 Per Room, Multiply number of nights rented by tax rate (Enter calculated tax on NET TAX PAYABLE above)
 Return Due and Payable on or before the 20th day of the reporting month
SIGN and RETURN this portion with your check payable to: Treasurer, Virginia Beach

 AUTHORIZING SIGNATURE

 DATE

Month/Year	Amount	FOR OFFICE USE ONLY	Payment Transaction Type: _____
_____	\$ _____		Received Date: _____
_____	\$ _____		Check Number: _____
_____	\$ _____		