



Philip J. Kellam  
Commissioner

## Commissioner of the Revenue

City Hall  
2401 Courthouse Drive  
Virginia Beach, VA 23456-9002  
757.385.4515



[www.vbgov.com/cor](http://www.vbgov.com/cor)

September 26, 2022

Re: Transient Occupancy Taxes (TOT) Changes

Dear Taxpayer Trustee,

Effective October 1, 2022, the Virginia State Code Section 58.1-602, 58.1-3826 and Virginia Beach City Code Sections 35-158, 35-161 amends the definition of accommodations intermediaries to include a party that collects room charges or imposes fees for facilitation an accommodations sale. The code also amends the definition of room charge to clarify that the charge includes any accommodation fee or facilitation fee of similar nature. To view the code sections, go to our website at [www.vbgov.com/cor](http://www.vbgov.com/cor).

The procedure for collection to allow agreements between two or more accommodations intermediaries to remit the tax to the city was amended. The party that agrees to collect and remit the tax shall be the sole party liable for the tax and the other parties to such agreement shall not be liable for the tax.

If an intermediary has agreed to remit your tax, you should verify with our office that the intermediary is registered to remit taxes in our city.

Please contact me with any questions or concerns by phone at 757.385.4515, email me anytime at [business@vbgov.com](mailto:business@vbgov.com) or visit our office Monday thru Friday 8 AM to 5 PM.

Sincerely,

Dottie T. Shurtz  
Deputy Commissioner for Business Revenue

C: Philip J. Kellam, Commissioner of the Revenue