



Public Hearing to Amend County Code, Chapter 15, Taxation, Article 9, by Modifying the Transient Occupancy Tax

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Agenda

- Overview of Virginia Code Amendments
- Proposed Transient Occupancy Tax Updates
- Public Hearing
- Proposed Ordinance



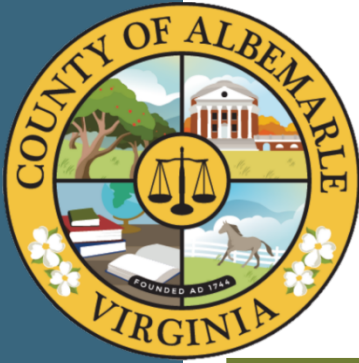
Virginia Code Amendments

- General Assembly's adoption of HB2383
- Virginia Code §58.1-3, §58.1-3826, and §58.1-3827 were amended
- Restricts the sharing of information with other local officials



Virginia Code, Continued

- Provides that a property owner is not required to transmit a transient occupancy tax return to a locality, IF
 - (1) all retail sales of the property are facilitated by an accommodations intermediary (e.g., AirBNB, Expedia, Stay Charlottesville, etc.) and
 - (2) the property owner attests to the locality that all such sales were facilitated by an accommodations intermediary



Proposed Transient Occupancy Tax Updates

Current	Proposed
Most Intermediaries provide a report listing all properties when they remit the monthly lump sum Transient Occupancy Tax for Albemarle County	Property Owners file an annual attestation with their Albemarle County Business License affirming their property is facilitated by Accommodations Intermediary(ies)
Property Owners file monthly \$0 Transient Occupancy Tax Return if all sales are booked by Intermediary(ies) & attach report(s)	Property Owner will NOT be required to file a monthly Transient Occupancy Tax return



Transient Occupancy Tax

Public Hearing



Proposed Ordinance

Staff recommends the Board of Supervisors adopt the proposed Ordinance in Attachment A