



# Albemarle County

## Legislation Details (With Text)

**File #:** 21-518      **Version:** 1      **Name:**  
**Type:** Ordinance      **Status:** Public Hearing  
**File created:** 11/2/2021      **In control:** Board of Supervisors  
**On agenda:** 12/1/2021      **Final action:**

**Title:** An Ordinance to Amend County Code Chapter 15, Taxation. To receive public comment on its intent to adopt an ordinance to amend County Code Chapter 15, Taxation. The proposed ordinance would amend Article 9, Transient Occupancy Tax (§§ 15-900 Definitions, 15-901 Transient occupancy tax imposed; amount, 15-902 Collecting and remitting the tax; reports, 15-903 Preserving records, and 15-905 Enforcement; duty of Director of Finance), to provide that the retail sales and use tax and transient occupancy taxes on accommodations may be collected and remitted by an accommodations intermediary, instead of only by the accommodations provider, pursuant to Va. Code §§ 58.1-3818.8, 58.1-3819, and 58.1-3826.

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. Att.A - Proposed Ordinance

Date	Ver.	Action By	Action	Result
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**AGENDA DATE:** 12/1/2021

**TITLE:**

Public Hearing to Consider the Adoption of an Ordinance to Amend County Code Chapter 15, Taxation

**SUBJECT/PROPOSAL/REQUEST:** Public hearing to consider the adoption of an Ordinance to amend County Code Chapter 15, Taxation, Article 9, Transient Occupancy Tax, to align with Virginia Code

**ITEM TYPE:** Regular Action Item

**STAFF CONTACT(S):** Richardson, Kamptner, Bessette, Birch, Lin

**PRESENTER (S):** Jian Lin

**LEGAL REVIEW:** Yes

**REVIEWED BY:** Jeffrey B. Richardson

**BACKGROUND:** The Department of Finance and Budget is recommending updates to the Transient Occupancy Tax regulations in Albemarle County Code Chapter 15, Taxation, to conform to recent changes in State law. Virginia Code §§ 58.1-3818.8, 58.1-3819, and 58.1-3826 were amended to provide that, beginning September 1, 2021, the retail sales and use tax and transient occupancy taxes on accommodations may be collected and remitted by an "accommodations intermediary", such as VRBO, instead of only by the "accommodations provider" (the property owner).

**STRATEGIC PLAN:** Mission - To enhance the well-being and quality of life for all community members

through the provision of the of the highest level of public service consistent with the prudent use of public funds.

**DISCUSSION:** The attached proposed ordinance (Attachment A) would revise Article 9, Transient Occupancy Tax, of Chapter 15, Taxation, to align with the recent change to Virginia Code §§ 58.1-3818.8, 58.1-3819, and 58.1-3826.

**BUDGET IMPACT:** Staff does not anticipate any impact to the budget at this time.

**RECOMMENDATION:**

Staff recommends that the Board adopt the attached proposed Ordinance (Attachment A).

**ATTACHMENTS:**

A - Proposed Ordinance