



Albemarle County

Legislation Text

File #: 21-518, **Version:** 1

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