



OFFICE OF  
**COMMISSIONER OF THE REVENUE**  
**FRANKLIN COUNTY**

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**Margaret S. Torrence**  
Commissioner of the Revenue

TELEPHONE

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October 21, 2021

**RE: 2021 Legislation Regarding Transient Occupancy Taxes**

Dear Accommodations Provider:

This letter is to notify you of the changes by the Virginia General Assembly to the lodging tax code which took effect September 1, 2021.

A copy of the Virginia Acts of Assembly is on our website at [www.franklincountyva.gov/739/Transient-Occupancy-Tax](http://www.franklincountyva.gov/739/Transient-Occupancy-Tax). The state code changes include updates to the terminology, using the term “accommodations” instead of “lodging,” and defines accommodations intermediary and an accommodations provider. The code also includes the updated processes for accommodations intermediaries and real estate companies for collecting, filing, and remitting monthly taxes on your behalf.

You will receive monthly trustee remittance forms for filing and paying the transient occupancy tax. If you use an accommodations intermediary, you will file and remit taxes on accommodations one of the following ways:

- If all taxes for a particular month are collected by an accommodations intermediary or real estate company, you will file and report the total gross receipts from ALL sales on the trustee remittance form but will not remit any taxes since they are collected and remitted by an accommodations intermediary.
- If you rented and collected the taxes for your property and use an accommodations intermediary or real estate company to rent and collect the taxes, you will file and report the total gross receipts from ALL sales on the trustee remittance form but will only remit the taxes for the portion of gross receipts you collected.
- If you rented and collected all taxes for a particular month without the use of an accommodations intermediary or real estate company, you will file and report your total gross receipts on the trustee remittance form and remit the total amount of taxes collected.
- If any taxes for a particular month are collected by an accommodations intermediary, you are required to include in your filing a copy of the report(s) you receive from the accommodations intermediary showing the total gross receipts and taxes collected by them for that month.

As the accommodations provider, you are ultimately responsible for collecting and remitting the County's transient occupancy tax. Should an accommodations intermediary fail to collect and/or remit the taxes correctly on your behalf, you will be responsible for any uncollected or unremitting tax liability. The county's tax rate remains at 7% of the total monthly gross receipts.

If you have questions or concerns, call our office at 540-483-3083 extensions 2387 or 2339, email: [CORBusiness@franklincountyva.gov](mailto:CORBusiness@franklincountyva.gov) or visit in person Monday through Friday 8:30 a.m. to 5:00 p.m.

Sincerely,

Margaret S. Torrence  
Commissioner of the Revenue  
Franklin County