



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

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

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October 21, 2021

[Address Block]

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

Effective September 1, 2021, accommodations intermediaries as defined by the General Assembly are required to collect transient occupancy taxes on accommodation fees imposed by accommodations intermediaries for the sale of rooms and remit the taxes to the locality. As a result of this code change, this may cause additional accounting for hotels associated with accommodations intermediaries.

These changes require maintaining the necessary records, showing the number of rooms as well as the price for each room sold to intermediaries beginning September 1, 2021. The amended code will require intermediaries to collect and remit lodging taxes on the amounts charged in excess of the price paid to the hotel for the room, which is referred to in the legislation as the "discount room charge."

A copy of the Virginia Acts of Assembly can be found on our website at [www.franklincountyva.gov/739/Transient-Occupancy-Tax](http://www.franklincountyva.gov/739/Transient-Occupancy-Tax). Please review it and contact either Madherleyn Torres or Melanie Broughton with any questions or concerns by phone 540-483-3083 extensions 2387 or 2339 respectively, or via email: CORBusiness@franklincountyva.gov.

Sincerely,

Margaret S. Torrence  
Commissioner of the Revenue  
Franklin County