

**BOARD OF SUPERVISORS  
COUNTY OF NEW KENT  
VIRGINIA**

**O-11-05**

At the regular meeting of the Board of Supervisors of the County of New Kent in the Board Room of the County Office Building in New Kent, Virginia, on the 11<sup>th</sup> of April, 2005:

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Present	Vote
D. M. Sparks	Absent
James H. Burrell	Aye
Stran L. Trout	Aye
Mark E. Hill	Aye
W. R. Davis, Jr.	Aye

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Motion was made by Mr. Hill, which carried 4:0 to adopt the following ordinance:

**AN ORDINANCE TO AMEND CHAPTER 66 (TAXATION),  
OF THE NEW KENT COUNTY CODE TO  
ADD ARTICLE VII (TRANSIENT OCCUPANCY TAX)**

**WHEREAS**, as provided by Code of Virginia § 58.1-3819, the County may levy a transient occupancy tax on guest rooms and campground lots rented for continuous occupancy for fewer than thirty (30) days.

**WHEREAS**, the County currently does not currently impose a transient occupancy tax;  
and

**WHEREAS**, the Board believes that it is in the County's best interest to levy such a tax as provided by law,

**NOW THEREFORE BE IT ORDAINED** that pursuant to the authority granted under §58.1-3819 of the Code of Virginia, the Board of Supervisors hereby amends Chapter 66 of the New Kent County Code as follows:

## **Article VII. Transient Occupancy Taxes**

### **§ 66-334. Definitions.**

For the purposes of this article, the following words and phrases shall have the meanings respectively ascribed to them by this section:

CONSUMER — Every person who shall pay to any hotel, motel, boardinghouse, travel campground or other facility offering guest rooms a charge for the occupancy of any room or space.

PERSON — Individuals, firms, partnerships, associations, corporations and combinations of individuals of whatever form and character.

SELLER — Every person who operates a hotel, motel, boardinghouse or travel campground within the county providing rooms or spaces to any consumer for occupancy for a charge.

### **§ 66-335. Imposition; exemptions.**

- A. There is hereby imposed and levied upon the consumer of services provided by hotels, motels, boardinghouses and travel campgrounds and other facilities offering guest rooms rented out for fewer than 30 consecutive days within the county a transient occupancy tax for general county purposes equal to 2% of the amount of charge to the consumer for the occupancy of any room or space.
- B. Exemptions.
  - (1) The tax shall not apply to charges for meals, telephone services or any services other than the charges for occupancy of the room or space.
  - (2) The tax shall not apply to rooms or spaces rented and continuously occupied by the same individual or group for 30 or more days.

### **§ 66-336. Collection and report of tax by seller.**

It shall be the duty of every seller to collect from the consumer on behalf of the county the tax imposed and levied by this article at the time of collecting the charge for the occupancy of any room or space. The taxes collected during each calendar month shall be reported and paid by each seller to the Treasurer of the county by the last day of each calendar month thereafter.

**§ 66-337. Maintenance of records.**

Each seller shall keep, for two years, complete records of occupancy of rooms and spaces, which records shall show the charge against each consumer for occupancy of rooms or spaces, the date thereof and the date of payment thereof and the amount of the tax imposed hereunder. Such records shall be kept open for inspection by the duly authorized agents of the county during regular business hours on business days, and the duly authorized agents of the county shall have the right, power and authority to make transcripts thereof during such times as they may desire.

**§ 66-338. Extension for filing returns.**

The Commissioner of the Revenue may extend, for good cause shown, the time of filing any return required by the provisions of this Article; provided, however, that no such extensions shall exceed a period of thirty (30) days.

**§ 66-339. Collection of tax by Treasurer.**

The Treasurer of the county shall be charged with the power and duty of collecting from the seller all taxes imposed and levied under this Article.

**§ 66-340. Forms.**

The Commissioner of the Revenue may prescribe forms for filing of any report and payment of any funds set forth in this Article.

**§ 66-341. Violations and penalties.**

- A. Any consumer failing, refusing or neglecting to pay the tax imposed or levied and any seller failing to collect said tax or otherwise violating the provisions of this Article, and any officer, agent or employee of any seller failing to collect said tax or otherwise violating the provisions of this Article shall, upon conviction thereof, be subject to a fine of not more than two thousand five hundred dollars (\$2,500.) or imprisonment for a term not to exceed twelve (12) months. Each failure, refusal, neglect or violation and each day's continuance thereof shall constitute a separate offense.
- B. Notwithstanding the above provisions of this section, any seller failing to pay said tax to the Treasurer of the county or failing to file such report as may be required by the Commissioner of the Revenue on or before the due date for the same or any valid extension of said due date as set forth hereinabove shall incur and be liable for a penalty of ten percent (10%) of the taxes due, which shall be added to the amount of taxes or levies due from such seller on such installment and which, when collected by the Treasurer, shall be accounted for in his/her settlements.

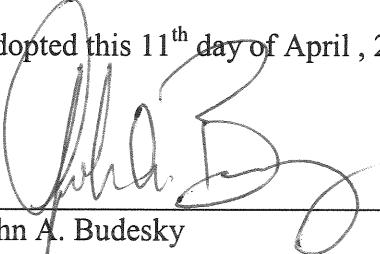
**§ 66-342. Interest on unpaid taxes.**

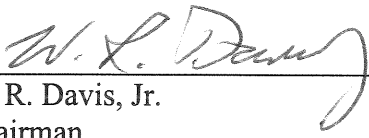
In addition to the penalties provided hereinabove, any such taxes remaining unpaid by the seller on the last day of the month next following the day such taxes become due shall be delinquent and interest thereon of ten percent (10%) per annum shall be added to the amount of taxes or levies due from the seller, which, when collected by the Treasurer, shall be accounted for in his/her settlements.

**NOW THEREFORE BE IT FURTHER ORDAINED** that in this Ordinance be codified in the Code of New Kent County.

This Ordinance shall take effect July 1, 2005.

Adopted this 11<sup>th</sup> day of April , 2005.

  
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John A. Budesky  
County Administrator

  
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W. R. Davis, Jr.  
Chairman