



Transient Lodging Tax Monthly Submission Form

Transient Lodging Tax for Month _____ Year _____ Account _____
Business Name _____ Owner Name _____
Location Address _____ Mailing Address _____
City _____ State _____ Zip _____
Phone _____ Federal Tax ID _____
Email _____ Fax _____

- 1. Gross Transient Lodging Receipts (do not include any tax receipts) (1) _____
2. Allowable Deductions
a. Lodging paid for by a public institution in connection with any educational conference or program (2a) _____
b. Lodging paid for by federal, state or local governments (2b) _____
c. Other (please specify) (2c) _____
d. Lodging receipts collected by 3rd party (must attach documentation) (2d) _____
Name(s) of 3rd party company used
**SEE BELOW & BACK SIDE FOR MORE INFO
e. Total deductions (2a+2b+2c+2d) (2e) _____
3. Line 1 less 2e (taxable receipts) (3) _____
4. Transient Lodging Tax (9% of line 3) (4) _____
5. Less 3% discount (3% of line 4) If paid by 20th of month due (5) _____
6. Unpaid balance from previous month (6) _____
7. TOTAL TRANSIENT LODGING TAX DUE (line 4-line5+line 6) (7) _____
8. 10% Penalty for Late Payment (line 7 x 10%) (8) _____
9. 10% Interest per Annum (line 7+8 x .833% per month past due) (9) _____
10. 5% Penalty of item 4 (if not paid within 30 days of initial due date) (line 4 x 5%) (10) _____
11. TOTAL LODGING TAX, PENALTY & INTEREST DUE (sum of 7, 8, 9 & 10) (11) _____

**Collections by third party companies are those that will be collected and paid by the third party companies that you have your lodging facilities listed with. For example: Airbnb, VRBO, Expedia, etc...

You must provide documentation/summary from third party of all sales & taxes remitted on your behalf for the period of the report. For Example: please provide report or spreadsheet from Airbnb for the month that you are reporting.

Report and payment due on or before the 20th of the month following the month during which the tax was collected.

Checks and money orders should be made payable to the TOWN OF CHRISTIANSBURG.

If paid after the due date, a total penalty of up to 25% of the tax and interest at the rate of 10% per annum or .833% per month will be computed upon the tax and penalty from the date such were due and payable. Additional Penalties & Interest will be applied in accordance with section 18-204 of the Town Code if not paid within 30 days of the first due date.

I(we) declare under penalty of law that I(we) have examined this return and to the best of my(our) knowledge it is true, correct and complete.

Signature _____ Date _____/_____/_____

Make a copy of this form and keep for your records. Submit original copy with your check or money order.

INSTRUCTIONS FOR LODGING TAX RETURN

1. **Gross receipts-** means total funds received in the conduct of your business before deductions or exclusions.
It does not include funds received as part of the collection of any sales/use tax or transient lodging tax.
2. **Allowable deductions-** these are items that you are allowed to deduct from your gross
 - a. Lodging paid for by a public institution in connection with any educational conference or program
 - b. Lodging paid for by federal, state or local governments
 - c. Other (please specify)
 - d. Lodging receipts collected by 3rd party**

Collections by third party companies are those that will be collected and paid by the third party companies that you have your lodging facilities listed with. **For example: Airbnb, VRBO, Expedia, etc....
Also, you **must provide** documentation/summary from third party of all sales & taxes remitted on your behalf for the period of the report.
For Example: please provide report or spreadsheet from Airbnb for the month that you are reporting.
- e. **Total deductions-** this is the total from 2a-d
3. **Item 1 less 2e-** this is your taxable receipts
4. **Transient Lodging Tax-** this is 9% of line 3
5. **Less 3% discount-** this is 3% of line 4, but ONLY if you pay on or before the 20th of month due
(we do accept postmark)
6. **Unpaid balance from previous month-** this if you have a balance due from any previous months
7. **Total Transient Lodging tax due-** this will be your total amount due
8. **10% Penalty for late payment-** this is due if your payment is received after the 20th and it is 10% of line 7
9. **10% Interest per Annum-** this is due if your payment is received after the 20th and it is 10% per annum or .833% per month of line 7 & 8
10. **5% penalty-** this is due if you have not paid within 30 days of the initial due date, and it is 5% of line 4
11. **Total lodging tax, penalty & interest due-** this is the total amount you owe & it is the sum of lines 7, 8, 9, & 10



THE PLACE TO BE.
CHRISTIANSBURG VA
Established November 10, 1792

100 East Main Street
Christiansburg, VA 24073
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f: (540) 382-7338

October 17, 2022

Memo To: All Businesses Remitting Transient Lodging Tax

RE: Virginia Senate Bill 1398 and Changes to Collection of Transient Lodging Tax

Pursuant to changes to Virginia State Code Sections 58.1-612.2, 58.1-3819 and 58.1-3843, accommodations intermediaries or third-party booking companies will now be responsible for reporting and remitting transient occupancy tax to the Town for accommodations booked directly through them. Henceforth, if your ONLY bookings are through a third-party booking company, you will not make a payment for the transient lodging tax to the Town of Christiansburg, however, you will still be required to submit the monthly transient occupancy report. For hotels and any other businesses that have combined direct bookings and third-party bookings, you will continue to remit transient occupancy tax for your direct bookings.

While the third-party booking companies will be remitting the transient occupancy tax, they will not be submitting a reporting of from whom they have collected the tax. Therefore, as mentioned above, the Town of Christiansburg will still require home stay operators and hotels, etc. to submit a reporting of their gross receipts with the tax calculations so that we may reconcile them with the remittances we receive from the third-party booking companies.

We have enclosed a revised Transient Occupancy Tax form for you to use from here forward which provides for a deduction for bookings through a third-party booking company, if applicable. Again, even if you have no tax to remit to the Town, the monthly reporting is still required.

Thank you for your patience as we implement these changes, and please reach out to Stacy Harris sharris@christiansburg.org (540)382-9519 ext. 1159 with any questions.