



Sarah K. Webb
 Commissioner of the Revenue
 County of York, Virginia
 Post Office Box 189, Yorktown, Virginia 23690-0189
 (757) 890-3383 | Fax (757) 890-3380
www.yorkcounty.gov/revenue
revofc@yorkcounty.gov



CONSUMER TAX REGISTRATION

Office Use Only:
BL Acct #: _____
Consumer Tax Acct # _____

- Check each that apply:**
- Short-term Rental 1%
 - Prepared Food & Beverage Tax 4%
 - Transient Occupancy Tax 5% & \$2.00 Additional (Nightly) Transient Tax (Campgrounds Exempt)

Federal ID#: _____ SS# _____ Individual Partnership Corp. LLC.

Business Name: _____ Trade Name _____

Business Location: _____

Mailing Address: _____

E-Mail Address: _____ Telephone# () _____

PART I ONLINE FILING

All persons collecting the taxes above are required to file monthly reports using our online Taxpayer Portal unless a waiver has been requested and approved in advance. Taxpayer Portal at <https://tax.yorkcounty.gov/>, *Registration Required. Forms also available once logged into Taxpayer Portal account.

PART II REMITTANCE AND PENALTY

Filing and payment is due on or before the 20th of the month for taxes collected in the preceding month. Filing and payment received after the due date is subject to penalties and interest. Filing and payment for **Short-term Rental** only is due quarterly, on or before the 20th of the months of April, July, October and January.

PART III TYPES OF CONSUMER TAX

SHORT-TERM RENTAL TAX

Short-term rental is any person that is in the business of daily rental of property if not less than eighty percent (80%) of the gross rental receipts in any year are from transactions involving rental periods of ninety-two (92) consecutive days or less.

In accordance with the York County Code, § 21-127, Short Term Rental Tax, "...required to be collected under this article shall be deemed to be held in trust by the person required to collect such taxes until remitted as required in this article."

PREPARED FOOD AND BEVERAGE (MEALS) TAX

The prepared food and beverage tax or meals tax, is to be imposed on the sale of food and beverages served, sold, or delivered from a food establishment, whether prepared in such food establishment or not, or whether consumed on the premises or not. Most food items prepared or sold by a restaurant, cafeteria, fast food chain, delicatessen, and/or convenience store are subject to the prepared food & beverage tax. All food sales by the following vendors are presumed to also be taxable: caterers, special event concession vendors, Market Days vendors and mobile food vendors. The tax rate is 4%. If an amount is entered as an "ALLOWABLE DEDUCTION", a detailed explanation must be provided to support that deduction.

In accordance with the State Code of Virginia, § 58.1-3833 (B) "...All food and beverage tax collections and all meals tax collections shall be deemed to be held in trust for the county, city or town imposing the applicable tax. The wrongful and fraudulent use of such collections other than remittance of the same as provided by law shall constitute embezzlement pursuant to § 18.2-111."



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TRANSIENT OCCUPANCY & \$2.00 ROOM TAX

The transient occupancy tax also known as the lodging tax is imposed on the total amount paid for any period of not more than thirty (30) consecutive days, plus a flat rate of \$2.00 per room per night. Lodging is for accommodation at any hotel, motel, bed & breakfast, lodging and/or the use of space or campground. (Campgrounds are exempt from collecting the flat \$2.00 per room per night tax.) The tax rate is 5%. If an amount is entered as an “ALLOWABLE DEDUCTION”, a detailed explanation must be provided to support that deduction.

The business is required to secure an annual business license and file and pay tangible business personal property tax on furnishings and fixtures located in the rental property.

In accordance with the State Code of Virginia § 58.1-3819 (E) “All transient occupancy tax collections shall be deemed to be held in trust for the county, city or town imposing the tax.” In accordance with the County Code Section 21-162 “Any person violating, failing, refusing or neglecting to comply with any provision of this article shall be guilty of a Class 3 misdemeanor...Each failure, refusal, neglect or violation, and each day's continuance thereof, shall constitute a separate offense.”

The business must state the accommodations intermediary facilitating the accommodations provided at the property, as defined in § 58.1-3818.8 and § 58.1-3602 of the Code of Virginia.

- All Rentals are booked DIRECTLY through an accommodation intermediary.**
 The monthly required filing of Transient Occupancy & \$2 (Nightly) Room Taxes will be reported to the Commissioner of the Revenue by (List Rental Platforms Used):
- Rentals are booked DIRECTLY through the business AND through an accommodation intermediary.**
 The monthly required filing of Transient Occupancy & \$2 (Nightly) Room Taxes will be reported to the Commissioner of the Revenue by the business and by (List Rental Platforms Used):
- All Rentals are booked DIRECTLY through the business. No accommodation intermediary used.**
 The monthly required filing of Transient Occupancy & \$2 (Nightly) Room Taxes will be reported to the Commissioner of the Revenue by the business.

PART IV LIABILITY - PERSON(S) RESPONSIBLE FOR COLLECTING & REMITTING TAX
SIGNATURE(S) REQUIRED

Any corporate or employee of a corporation; partnership officer or a member, or employee of a partnership; limited liability company officer, or member, manager or employee of a limited liability company who is under a duty to act on their behalf required to collect, account for and pay over any consumer taxes administered by the Commissioner of the Revenue, who willfully fails to collect or truthfully account for and pay such tax, who willfully evades or attempts to evade any such tax or the payment, shall, in addition to any other penalties provided by law, be guilty of a Class 1 misdemeanor.

This tax is held in trust until remitted to the County. In accordance with the state code § 58.1-3906 and § 58.1-3907 unless otherwise described, the owner, corporate officer or employee, or member or employee of a general partnership or limited liability company shall in addition to other penalties provided by law, be guilty of a Class 1 misdemeanor for failure to collect and remit these taxes. The wrongful and fraudulent use of such collections shall constitute embezzlement pursuant to § 18.2-111.

(Print) Name 1	Title	Social Security #
Signature	Date	E-Mail Address
Home Address	Home Telephone #	

(Print) Name 2	Title	Social Security #
Signature	Date	E-Mail Address
Home Address	Home Telephone #	