



**ANN H. THOMAS**  
**Commissioner of the Revenue**  
**COUNTY OF YORK, VIRGINIA**

Post Office Box 189  
Yorktown, Virginia 23690-0189  
757-890-3383  
[www.yorkcounty.gov](http://www.yorkcounty.gov)

**CONSUMER TAX REGISTRATION**

(Print)

Office Use Only:

BL Acct #: \_\_\_\_\_

Consumer Tax Acct # \_\_\_\_\_

**PART I:**

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

Federal ID#: \_\_\_\_\_ SS# \_\_\_\_\_   ▪ Individual   ▪ Partnership   ▪ Corp.   ▪ LLC.

Business Name: \_\_\_\_\_ Trade Name \_\_\_\_\_

Business Location: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone # \_\_\_\_\_ Establish Date In York County: \_\_\_\_\_

Alternate Telephone # \_\_\_\_\_

**PART II**

**ONLINE FILING**

All persons collecting the taxes above are required to file the monthly report using our online services unless a waiver has been requested and approved in advance. Go to [www.yorkcounty.gov/revenue](http://www.yorkcounty.gov/revenue) and choose Forms and the choose the tax you need to file and pay.

**PART III**

**REMITTANCE AND PENALTY**

**Filing and payment is due on or before the 20<sup>th</sup> of the month for taxes collected in the preceding month.** Filing and payment received after the due date is subject to penalties and interest. **Food Trucks** are required to file each and every month in the calendar year (after the start date) in which a business license has been filed. Filing and payment for **Short-term Rental** only is due quarterly, on or before the 20<sup>th</sup> of the months of April, July, October and January.

**PART IV**

**TYPES OF CONSUMER TAX**

**PREPARED FOOD AND BEVERAGE TAX**

The prepared food and beverage tax, also known as the 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 (C) "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 accommodations 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.

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."

**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.

**PART V**

**LIABILITY**

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 prepared food and beverage tax and local transient occupancy 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.

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**PART VI PERSON(S) RESPONSIBLE FOR COLLECTING & REMITTING TAX**

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.

_____	_____	_____
Name 1 (Print)	Title	Social Security #
_____	_____	_____
Home Address		Home Telephone #
_____	_____	_____
Name 2 (Print)	Title	Social Security #
_____	_____	_____
Home Address		Home Telephone #

**PART VII**

**SIGNATURE(S) REQUIRED**

_____	_____	_____
Signature 1	E-Mail Address	Date
_____	_____	_____
Signature 2	E-Mail Address	Date

**KEEP A COPY OF THIS FORM FOR YOUR RECORDS**