



## ***Office of the Commissioner of the Revenue***

*P. Jason Peters*

*Commissioner of the Revenue*

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### **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. As a result of this code change, this may cause additional accounting for hotels associated with the 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 Commissioner of Revenue will start to impose this tax beginning January 1, 2022. 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 under the Commissioner of the Revenue, Documents & Online Forms. Please this document and address any questions to either Janell Hurley at (540) 776-7215 or Kathy Gardner at (540) 776-7109. You may also email questions to [TAXCOMPLIANCE@roanokecountyva.gov](mailto:TAXCOMPLIANCE@roanokecountyva.gov).

Thank you for your attention on this matter.