



TOWN OF LURAY

Post Office Box 629/45 E. Main St.

Luray, Virginia 22835

Phone: 540-743-5511 Fax: 540-743-1486

NEW BUSINESS LICENSE CHECKLIST – LODGING

_____ Complete the top portion of the **Business License Application**. Leave the “gross receipts” portion blank. Sign and date at the bottom.

_____ Complete the **Annual Accommodations Provider Attestation** form. Form will also need to be completed each year with the business license renewal.

_____ Complete the form titled “**Page County Building Department Information**”. This form will need to be approved by the Page County Building Official. We will email the form to the Page County Building office for you.

_____ Complete the **Zoning Clearance Application**.

_____ Complete the **Sign Permit Application** for any new signs or changes to existing signs (if applicable).

_____ Keep the **Lodging Tax Ordinance** for your records.

_____ Keep the “**Transient Occupancy Tax Remittance**” forms for your records. Updated forms may be downloaded from our website www.townofluray.com.

_____ **Bring all completed and signed forms to the Luray Town Office for review. Fees will be determined upon approval.**

TOWN OF LURAY BUSINESS LICENSE APPLICATION
POST OFFICE BOX 629 LURAY, VIRGINIA 22835
540-743-5511 OR FAX 540-743-1486

BUSINESS NAME _____ **APPLICANT'S NAME** _____

BUSINESS LOCATION _____ **MAILING ADDRESS** _____

TELEPHONE _____ **FAX #** _____ **SOCIAL SECURITY #** _____

FEDERAL ID # _____ **SALES TAX #** _____ **EMAIL** _____

DESCRIBE TYPE OF BUSINESS AND ACTIVITIES IN DETAIL

**ALL BUSINESSES MUST STATE THEIR PREVIOUS YEAR'S VOLUME OF GROSS RECEIPTS LESS SALES TAX.
THE INFORMATION FURNISHED BY YOU ON THIS FORM IS THE BASIS USED IN ASSESSING YOUR BUSINESS
LICENSE IN THE TOWN OF LURAY.**

...REPORT GROSS RECEIPTS BELOW...

THE TREASURER'S OFFICE WILL CALCULATE YOUR LICENSE FEE

DESCRIPTION	GROSS RECEIPTS
RETAIL MERCHANT	
WHOLESALE MERCHANT	
PROFESSIONAL	
BUSINESS, PERSONAL, REPAIR SERVICE DESCRIPTION	
CONTRACTOR BUSINESS WITHIN TOWN LIMITS	
CONTRACTOR (OUTSIDE TOWN LIMITS) (only report receipts made within Town of Luray)	
FINANCIAL SERVICES	
GASOLINE AND FUEL OIL DEALERS	
ITINERANT MERCHANT OR PEDDLER <input type="checkbox"/> \$500.00 per year	
REAL ESTATE BROKER, APPRAISER, SALESPERSON	
DIRECT SELLER	
TELEPHONE	
BEER AND WINE OFF PREMISES \$37.50 <input type="checkbox"/>	
BEER AND WINE ON PREMISES \$37.50 <input type="checkbox"/>	
MIXED BEVERAGES <input type="checkbox"/> \$200.00	
VENDING MACHINES(# OF MACHINES _____)	
BOTTLER'S LICENSE <input type="checkbox"/> \$500.00	
DISTILLERY <input type="checkbox"/> Under 5,000 gal, <input type="checkbox"/> Over 5,000 gal <input type="checkbox"/>	
TOBACCO - \$20.00	
BREWERY - \$250.00 <input type="checkbox"/>	

I HEREBY SWEAR OR AFFIRM THAT THE ABOVE INFORMATION AS TO GROSS RECEIPTS, SALES, COMMISSIONS, PURCHASES AND CONTRACTS IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

Signature of Applicant

Date

THIS FORM MUST BE COMPLETED AND LICENSE PURCHASED BY MARCH 1ST

10% PENALTY ADDED IF LICENSE IS NOT PAID BY MARCH 1ST

INTEREST PER ANNUM OR .83% PER MONTH

ZONING DISTRICT _____

ZONING ADMINISTRATOR APPROVAL _____

ACCOUNT NUMBER _____



Town of Luray
Treasurer's Office
PO Box 629, Luray VA 22835
(540)-743-5511
dbabb@townofluray.com

ACCOMMODATIONS PROVIDER ANNUAL ATTESTATION

Name of Accommodations Provider (Host): _____

Telephone: _____

Email: _____

SECTION 1

Business License Account Number (if known) _____

Business Legal Name _____

Trade Name _____

EIN or SSN _____

Business Start Date in the Town of Luray _____

Business Structure:

☐ Sole Proprietorship

☐ Partnership

☐ Limited Liability Company (LLC)

☐ Corporation

☐ Other _____

Business Start Date in the Town of Luray _____

Mailing Address (if different) _____

List all rental platforms (online or otherwise) on which you advertise this property (AirBnB, Expedia, etc.): _____

Will all rentals be booked SOLELY through an accommodations intermediary? (See the reverse of this form for the Code of Virginia's definition of *accommodations intermediary*.)

☐ YES - Complete SECTION 2

☐ NO – Complete SECTION 3

SECTION 2

I hereby attest and affirm the following:

For the next twelve months, accommodations provided by me at the property indicated above will be facilitated by an accommodations intermediary, as defined in § 58.1-3818.8 and § 58.1-3602 of the Code of Virginia. As such, I am not required to file a monthly transient occupancy tax report with the Treasurer of the Town of Luray.

It is my responsibility to file this attestation with the Town Treasurer annually on March 1 or on the first business day in March (if March 1 happens to fall on a weekend or holiday).

It is my responsibility to obtain a special use permit (where required), obtain an annual Business License, and file and pay tangible business personal property tax on furnishings and fixtures located in the lodging property, and pay real estate taxes on the physical property of the lodging establishment at the above mentioned address.

Signature of Accommodations Provider _____

Print _____

Date _____

SECTION 3

I acknowledge that I am required to file a monthly report with the Town of Luray detailing all transient occupancy taxes collected by me or on my behalf for accommodations at the above-indicated property. For any and all accommodations NOT facilitated by an accommodations intermediary, I am responsible for collecting, reporting and remitting transient occupancy tax to the Town of Luray in accordance with Town Code Section 78-144. I understand that the failure to collect, file, and remit in such an instance would be subject to criminal penalties.

It is my responsibility to obtain a special use permit (where required), obtain an annual Business License, and pay tangible business personal property tax on furnishings and fixtures located in the lodging property, and pay real estate taxes on the physical property of the lodging establishment at the above mentioned address.

Signature of Accommodations Provider (Host) _____

Print _____

Date _____

Who will be responsible for filing and payment of monthly transient occupancy tax remittances (if someone other than the accommodations provider)?

Name of Responsible Party _____

Telephone: _____

Email: _____

"Accommodations intermediary" means any person other than an accommodations provider that (i) facilitates the sale of an accommodation and (ii) either (a) charges a room charge to the customer, and charges an accommodations fee to the customer, which fee it retains as compensation for facilitating the sale; (b) collects a room charge from the customer; or (c) charges a fee, other than an accommodations fee, to the customer, which fee it retains as compensation for facilitating the sale. For purposes of this definition, "facilitates the sale" includes brokering, coordinating, or in any other way arranging for the purchase of the right to use accommodations via a transaction directly, including via one or more payment processors, between a customer and an accommodations provider.

"Accommodations intermediary" does not include a person:

1. If the accommodations are provided by an accommodations provider operating under a trademark, trade name, or service mark belonging to such person;
2. Who facilitates the sale of an accommodation if (i) the price paid by the customer to such person is equal to the price paid by such person to the accommodations provider for the use of the accommodations and (ii) the only compensation received by such person for facilitating the sale of the accommodation is a commission paid from the accommodations provider to such person; or
3. Who is licensed as a real estate licensee pursuant to Article 1 (§ [54.1-2100](#) et seq.) of Chapter 21 of Title 54.1, when acting within the scope of such license.

"Accommodations provider" means any person that furnishes accommodations to the general public for compensation. The term "furnishes" includes the sale of use or possession or the sale of the right to use or possess.

**Page County Building Department Information
Required for the Town of Luray Business License**

Date: _____ Tax Map #: _____ SS/ID #: _____

Applicant:

Owner of Property (if different):

Name: _____ Name: _____

Address: _____ Address: _____

Telephone #: _____ Telephone #: _____

Name of Proposed Business: _____

Type of Business: _____

Check Only One: In Home Occupation: _____ Stand Alone Business: _____

New Construction: Yes _____ No _____ Current Use of Property: _____

Will this Business be open to the public? Yes _____ No _____

Number of Employees: _____ Number of Patrons per Day: _____

Public Water and Sewer Available? Yes _____ No _____

Page County E911 Address of Proposed Business: _____

Signature of Applicant/Owner: _____ Date: _____

Page County Building Official:

Approved _____

Denied _____

Date: _____

Page County Building Official

Note: Effective October 12, 2005, this form must be completed by the applicant/owner and delivered to the Page County Department of Inspections for approval. Prior to issuance of a Business License by the Town of Luray, approval must be received from the Department of Inspections.



Town of Luray
Zoning Clearance Application
Application No.: _____

I, as owner or authorized agent for the property described below, do hereby certify that I have the authority to make this application for a Zoning Permit for the activity described below and as show on any attached plans or specifications, that the information provided is correct and that any construction/use will conform to the regulations of the Town's *Zoning Ordinance* and other codes of the Town of Luray, County of Page, and Commonwealth of Virginia, as applicable. This permit application authorizes the Zoning Administrator or designee to perform reasonable site inspections as required to confirm information provided and compliance with the conditions applicable to this permit. Further I understand that any deviation from the application as requested shall require the express written approval of the Zoning Administrator.

Purpose of Application: ☐ Business License ☐ Inside Renovations ☐ Temporary Pool

Applicant Information:

Applicant Name _____

Company Name _____

Address _____

Phone: _____ Email: _____

Property Owner Information:

Owner Name _____

Address _____

Phone: _____ Email: _____

Property Information:

Site Address _____

Page County Tax Map Number _____ Town Zoning District _____

Request Information:

Nature of Request (Describe Fully) _____

For Pools: Include sketch of proposed placement on lot in relation to home and neighboring lots on back of application
For Business License: All taxes must be current; Any signage will require separate permit application
For Inside Renovations: Please identify contractor, anticipated construction time, and estimated value of improvements in description

Signature of Applicant

Date

Zoning Administrator

Date

Comments:



Town of Luray
Sign Permit Application
Application No.: _____

I, as owner or authorized agent for the work described below, do hereby certify that I have the authority to make this application for a Sign Permit for the activity described below and as shown on any attached plans, that the information provided is correct and that any sign and its placement will conform to the regulations of the Town's *Zoning Ordinance*, Article VIII-Signs, and other codes of the Town of Luray, County of Page, and Commonwealth of Virginia, as applicable. Further I understand that any deviation from the application as requested shall require the express written approval of the Zoning Administrator.

Applicant Information:

Applicant Name _____

Company Name _____

Address _____

Phone: _____ Email: _____

Sign Contractor Information

Company Name _____

Address _____

Phone: _____ Email: _____

Property Owner Information:

Owner Name _____

Address _____

Phone: _____ Email: _____

Property Information:

Site Address _____

Page County Tax Map Number _____ Town Zoning District _____

Request Information:

Sign Dimensions _____

Nature of Sign Request (Describe Fully) _____

Sign Type: ☐ Wall Mount ☐ Projection ☐ Pole Mount ☐ Monument

Please include sketch of all buildings with dimensions with sign locations

Please submit a sketch of Site Plan on attached sheet of the proposed sign(s) to include all of the following that will apply to your proposed application.

- 1) Position of the sign in relation to adjacent lot lines, buildings, sidewalks, streets and intersections.
- 2) General description of structural design and construction of materials to be used.
- 3) Specifications indicating the height, length, depth, perimeter and area dimensions, square footage, means of support, method of illumination, colors, and any other significant aspect of the proposed sign.
- 4) Size and placement of all existing signs to remain on the property.
- 5) Pictures or artist's renderings of signs.
- 6) Building dimensions and total square footage of building.
- 7) Name of street(s) parallel with front of structure and other adjacent streets.

Applicant, Property Owner, and Sign Erector hereby covenant to restore any and all damages to sidewalks, streets, alleys, sewers, gas mains, and electrical installations which may result.

I hereby certify that the information provided on this application is correct and that the construction will conform to all relevant Building Code requirements and private restrictions, if any, which may be imposed upon the above property by Deed.

I hereby certify that the information provided on this application is correct and the sign(s) meet all Town, County and State requirements. Refer to Article VIII of Luray Code of Ordinances, townofluray.com

Signature of Applicant: _____

Date: _____

Owner's Authorization (if different) – I am the owner of the property described above and I am aware of the contents of this permit application. I have authorized (print)

_____ to act on my behalf in submitting this permit application.

Signature of Property Owner: _____

Date: _____

ARTICLE VI. TRANSIENT OCCUPANCY TAX¹

Sec. 78-141. Definitions.

The following definitions apply throughout this article.

Accommodations means any room or space within the town available in exchange for compensation as lodging for continuous occupancy for fewer than 30 consecutive days, including hotels, motels, lodging houses, bed and breakfast homes, apartment houses, and townhouses.

Accommodations fee means the room charge less the discount room charge, if any, provided that the accommodations fee shall not be less than \$0.00.

Accommodations intermediary means any person other than an accommodations provider that facilitates the sale of an accommodation, charges a room charge to the customer, and charges an accommodations fee to the customer, which fee it retains as compensation for facilitating the sale. For purposes of this definition, "facilitates the sale" includes brokering, coordinating, or in any other way arranging for the purchase of the right to use accommodations via a transaction directly, including via one or more payment processors, between a customer and an accommodations provider.

Accommodations intermediary does not include a person:

- (1) If the accommodations are provided by an accommodations provider operating under a trademark, trade name, or service mark belonging to such person; or
- (2) Who facilitates the sale of an accommodation if the price paid by the customer to such person is equal to the price paid by such person to the accommodations provider for the use of the accommodations; and the only compensation received by such person for facilitating the sale of the accommodation is a commission paid from the accommodations provider to such person.

Accommodations provider means any person that furnishes accommodations to the general public for compensation.

Retail sale means the sale or charge for accommodations.

Room charge means the full retail price charged to the customer for accommodations, including any accommodations fee, before taxes.

(Ord. of 2-13-2023)

Sec. 78-142. Levy.

The town hereby imposes and levies a transient occupancy tax at a rate of ten percent of the room charge paid for accommodations within the town.

¹Editor's note(s)—An Ord. adopted February 13, 2023 repealed art. VI, §§ 78-141—78-147, and enacted a new art. VI as set out herein and later amended. Former art. VI pertained to similar subject matter and derived from 1981 Code §§ 17-81—17-87; an Ord. adopted September 12, 1983; an Ord. adopted November 26, 1985; an Ord. adopted June 11, 2007; and an Ord. adopted July 1, 2013.

State law reference(s)—Excise tax on transient room rentals, Code of Virginia, § 58.1-3840.

(Ord. of 2-13-2023; Ord. No. 2022-02, § 2, 4-26-2022; Ord. of 5-13-2024, § 2)

Sec. 78-143. Collection.

- (a) For retail sales not involving an accommodations intermediary:
 - (1) The accommodations provider shall collect and be liable for the tax computed on the total room charge.
 - (2) The accommodations provider shall separately state the amount of the tax in the bill, invoice, or similar documentation and shall add the tax to the total price paid for the accommodations.
- (b) For retail sales involving an accommodations intermediary:
 - (1) The accommodations intermediary shall collect and be liable for the tax computed on the total room charge.
 - (2) The accommodations intermediary shall separately state the amount of the tax on the bill, invoice, or similar documentation and shall add the tax to the room charge. Thereafter, such tax shall be a debt from the customer to the accommodations intermediary recoverable at law in the same manner as other debts.
- (c) For any retail sale of accommodations involving two or more accommodations intermediaries, such parties may make an agreement regarding which party shall be responsible for collecting and remitting the tax, so long as the party so responsible is registered with the town for purposes of remitting the tax. In such event, the party that agrees to collect and remit the tax shall be the sole party liable for the tax, and the other parties to such agreement shall not be liable.
- (d) All transient occupancy tax collections shall be deemed to be held in trust for the town.

(Ord. of 2-13-2023)

Sec. 78-144. Payment and reporting.

- (a) Accommodations providers and accommodations intermediaries shall, by the 20th day of the following month, remit payment to the treasurer with a report setting forth the following:
 - (1) The monthly gross purchases of transient occupancy;
 - (2) The monthly gross tax levied on all purchases;
 - (3) The monthly gross tax collected on all purchases; and
 - (4) The property address(es) for all taxable purchases.
- (b) Accommodations providers and accommodations intermediaries shall keep and maintain the following records for the previous five years:
 - (1) The date of all taxable purchases;
 - (2) The amount of all taxable purchases;
 - (3) The amount of tax levied on all purchases;
 - (4) The amount of tax collected on all purchases; and
 - (5) The property address(es) for all taxable purchases.

(Ord. of 2-13-2023)

Sec. 78-145. Interest and penalty.

- (a) Interest shall begin to accrue on the day following the due date at the annual rate of ten percent.

-
- (b) The penalty for delinquent tax payments is the greater of \$10.00 or ten percent of the tax due for the first month payment is past due, plus an additional five percent of the tax due for each month thereafter, up to a maximum of 25 percent of the tax due. In no event, however, shall the penalty exceed the amount of the tax.
 - (c) Interest and penalties shall not be imposed if the failure was not the fault of the taxpayer.

(Ord. of 2-13-2023)

Sec. 78-146. Enforcement.

- (a) The treasurer shall have the power to examine and duplicate all such records at reasonable times, without unreasonably interfering with any business, for the purpose of enforcing the provisions of this article.
- (b) If any person shall fail or refuse to timely collect, report or pay the transient occupancy tax imposed under this article, or if the treasurer has reasonable cause to believe that an erroneous statement has been filed, the treasurer shall proceed in such manner as is practicable to obtain facts and information on which to base an estimate of the tax due the town and, shall make such investigation and take such testimony and other evidence as may be necessary, provided that notice and opportunity to be heard be given any person who may become liable for the amount owing prior to any determination by the treasurer.
- (c) As soon as the treasurer has procured whatever facts and information as may be obtainable upon which to base the assessment of any tax payable by any person who has failed to collect, report, or pay such tax, the treasurer shall proceed to determine and assess against such person the tax, penalty, and interest provided in this article, and shall notify the person by certified or registered mail sent to his last known address of the amount of such tax, penalty, and interest. The total amount thereof shall be payable ten days after the date such notice is given.

(Ord. of 2-13-2023)

Sec. 78-147. Violation.

- (a) Willfully failing or refusing to collect, report or remit the tax required under this article or making false statements with intent to defraud in such reports shall be punishable as:
 - (1) A class 3 misdemeanor if the amount of the tax lawfully assessed in connection with the return is \$1,000.00 or less; or
 - (2) A class 1 misdemeanor if the amount of the tax lawfully assessed in connection with the return is more than \$1,000.00.
- (b) The wrongful and fraudulent use of tax collected under this article shall constitute embezzlement pursuant to Code of Virginia § 18.2-111, as amended.
- (c) Each violation of this article shall constitute a separate offense, and a conviction of any such violation shall not relieve any person from the collection, reporting or payment of the tax, penalties, and interest imposed under this article.

(Ord. of 2-13-2023)

Secs. 78-148—78-170. Reserved.

519. Lodging house regulations.

519.1. *General regulations.*

- (a) All lodging houses must comply with the following:
 - (1) Obtaining and maintaining a business license pursuant to chapter 30, article II of this Code unless exempt under state law.
 - (2) Collecting, reporting and remitting transient occupancy tax in accordance with chapter 78, article VI of this Code.
- (b) Lodging houses with one bedroom shall have one off-street parking space located onsite. All other lodging houses shall have two off-street parking spaces located onsite.
- (c) Insurance coverage is required under a commercial general liability insurance policy, specifically endorsed for use as a lodging house, for a minimum limit of \$1,000,000.00, from a firm licensed to provide insurance in Virginia. A copy of the certificate of insurance shall be provided with the special use permit application.
- (d) A registry showing names and addresses of occupants and dates rented shall be maintained and made available to the town upon request.
- (e) A summary of applicable town ordinances (to be provided by the town), a copy of the parking plan, trash and waste pickup schedules, if any, emergency telephone numbers, and any additional rules for guests shall be posted in a prominent place.
- (f) Any signage must comply with the provisions of appendix A, article VIII of this Code.
- (g) Lodging houses in residential zoning districts must:
 - (1) Be a single-family dwelling, manufactured home, or mobile home;
 - (2) May be subject to only one rental transaction for the same time period or any portion thereof; and
 - (3) Each rental must encompass the entire structure.
- (h) When a special use permit is required, the application must include:
 - (1) A site plan showing the structures and off-street parking with dimensions;
 - (2) A floor plan for the structure;
 - (3) Contact names and phone numbers for after-hours response, maintenance, and cleaning;
 - (4) A business operations plan;
 - (5) A copy of the certificate of insurance required under this section; and
 - (6) A copy of the posting placard to be used by the property.

(Ord. of 9-9-2024, § 3)

519.2. *Occupancy limitations.*

- (a) Each lodging house shall rent no more than three bedrooms and be subject to a maximum of six overnight guests.

(Ord. of 9-9-2024, § 4)

- (b) The number of overnight guests and invited visitors on the property shall not exceed ten persons at any time.
- (c) At least one overnight guest must be 18 years of age or older.

519.3. *Safety regulations:*

- (a) One working smoke detector shall be installed and maintained for each bedroom in compliance with the provisions of the Uniform Statewide Building Code.
- (b) For properties utilizing propane, a working carbon monoxide detector shall be installed on each floor or level on which guests sleep overnight.
- (c) One working fire extinguisher shall be provided in or near the kitchen, any other area equipped for heating food, and any area which has a flame.
- (d) An updated certificate of occupancy must be obtained and furnished with each special use permit application.
- (e) The equipment required in subsections (a)—(c) shall be maintained in accordance with the manufacturer's recommendations and inspected on a quarterly basis.

519.4. *Prohibited activities.*

- (a) Lodging houses may not be utilized for any use not expressly permitted by the zoning regulations for the zoning district in which the lodging house is located.
- (b) All overnight guests and visitors are forbidden to trespass on the lands or property of another.
- (c) All overnight guests and visitors must comply with the noise ordinance provisions set forth in chapter 58, article I, section 58-5 of this Code, as amended.

519.5. *Enforcement.*

These regulations shall be enforced in accordance with article VII of appendix A of this Code. Repeated violations may result in revocation of the special use permit by the town council.

(Ord. of 2-13-2022)

Editor's note(s)—An Ord. adopted February 13, 2022 set out provisions intended for use as § 518. To avoid duplication these provisions have been included above as § 519.



Town of Luray
Office of the Treasurer, P.O. Box 629
Luray, Virginia 22835
(540) 743-5511

TRANSIENT OCCUPANCY TAX REMITTANCE FORM

Report for the month of _____, 20 ____

Business Name: _____

Address: _____

Taxpayer ID# _____ Va. Sales Tax Registration# _____

- | | | |
|----|---|-----------------|
| 1. | Gross receipts subject to lodging tax | \$ _____ |
| 2. | Allowable deductions | |
| | a. Exempt rentals - over 30 days (Detailed attachment required to substantiate the amount being deducted) | \$ _____ |
| 3. | Item 1 less Item 2 (a) | \$ _____ |
| 4. | Tax (10% of item 3) | \$ _____ |
| 5. | Penalty for late filing and payment (10% of item 4) | \$ _____ |
| 6. | Interest for late filing and payment (12% per annum) | \$ _____ |
| 7. | Total tax, penalty, and interest (Sum of lines 4, 5, & 6) | \$ _____ |

I swear (or affirm) that I have examined this return, that it is made in good faith, and that to the best of my knowledge and belief all entries made herein, and contained in each schedule or statement attached and made a part hereof, are true, correct, and complete, and in accordance with the law and regulations applicable hereto.

_____ Signature	_____ Title	_____ Date
---------------------------	-----------------------	----------------------

TAX IS DUE EACH CALENDAR MONTH ON OR BEFORE THE 20TH OF THE MONTH FOLLOWING THE MONTH IN WHICH THE TAXES ARE COLLECTED.
Return original completed form with payment to: Town of Luray, P.O. Box 629, Luray, VA 22835.

****Retain a copy for your records****

****Pursuant to Town Code Chapter 78- Taxation-Article VI. Transient Occupancy Tax****

Town Office Use Only

Date Paid: _____ Amount: _____ Authorized Signature: _____



Town of Luray
Office of the Treasurer, P.O. Box 629
Luray, Virginia 22835
(540) 743-5511

TRANSIENT OCCUPANCY TAX REMITTANCE FORM
with INTERMEDIARY REPORTING

Report for the month of _____, 20 _____

Business Name: _____

Address: _____

Taxpayer ID# _____ Va. Sales Tax Registration# _____

Intermediary Company Name _____

	Gross Sales	Property Owner	Intermediary
1. Gross Receipts Subject to Lodging Tax	\$		
Portion of Gross Receipts Subject to Lodging Tax by Property Owner		\$	
Portion of Gross Receipts Subject to Lodging Tax by Reporting Intermediary		\$	\$
2. Exempt Rentals		\$	
2a. Exempt rentals- over 30 days (Detailed attachment required to substantiate the amount being deducted)		\$	
3. Item 1 less Item 2 (a)		\$	
4. Tax (10% of item 3)		\$	\$
5. Penalty for late filing and payment (10% of item 4)		\$	
6. Interest for late filing and payment (12% per annum)		\$	
7. Total tax, penalty, and interest (Sum of lines 4, 5, & 6)		\$	\$

I swear (or affirm) that I have examined this return, that it is made in good faith, and that to the best of my knowledge and belief all entries made herein, and contained in each schedule or statement attached and made a part hereof, are true, correct, and complete, and in accordance with the law and regulations applicable hereto.

Signature

Title

Date

TAX IS DUE EACH CALENDAR MONTH ON OR BEFORE THE 20TH OF THE MONTH FOLLOWING THE MONTH IN WHICH THE TAXES ARE COLLECTED.
Return original completed form with payment to: Town of Luray, P.O. Box 629, Luray, VA 22835.

****Retain a copy for your records****

****Pursuant to Town Code Chapter 78, Taxation: Article VI.- Transient Occupancy Tax****

Town Office Use Only

Date Paid: _____ Amount: _____ Authorized Signature: _____

We're excited you've decided to do business in Virginia.

Ready to register?

You can start the registration process by using the button below, and selecting **"New business? Register your business here."** You can save a draft, and come back later to complete your registration. Just be sure to save your user ID and password, so you can log back in.

If you plan to hire employees, you can register with the Virginia Employment Commission (VEC) at the same time you register with us. VEC is responsible for collecting unemployment tax.

Register your business now

What you need before you start your registration

- Federal Employer Identification number (FEIN). Don't have a FEIN? You can [get one through the IRS website](#).
- Primary account user's information: Name, email, and phone number.
- Responsible party's information: Name, Social Security number, home mailing address, email address, and phone number.
- Business information: Legal business name; primary business address, and mailing address.
- Entity type. If you're not sure, the [Small Business Administration](#) is a good resource to see which business structure is most appropriate for your business.
- North American Industry Classification System (NAICS) code. [Look it up here](#).
- The tax types you need to register for and the date you'll begin business for the purposes of each tax type.

An [interactive, step-by-step video](#) to help you register is available.

When you complete your registration, you'll receive your Virginia Tax account number for each tax type, your sales tax certificate (if you registered to collect retail sales or use tax), and documents to help you with your next steps (what returns you need to file, when to file, etc.). You also are automatically enrolled in a business online services account where you'll be able to file and pay taxes, send us emails, and manage your Virginia Tax account in the future.

Business Registration FAQs

[Why can't I register my business online?](#)

[Can I come back later to finish my registration?](#)

[What are the most common tax types I might need to register for?](#)

[What types of business entities can I register?](#)

[Can I make changes to my registration?](#)

Resources for New Businesses

- [Business One Stop](#) is an online interactive system that helps you register your business with several Virginia state and local agencies at one time.
- [State Corporation Commission \(SCC\)](#) - some businesses must also register with the SCC.
- [U.S. Small Business Administration](#)
- [Virginia Economic Development Partnership](#)
- [Virginia Employment Commission \(VEC\)](#)