

**TOWN OF HAMILTON  
IN  
LOUDOUN COUNTY, VIRGINIA**

**ORDINANCE NO. 03-03-2007**

**PRESENTED: October 8, 2007**

**ADOPTED: October 8, 2007**

**AN ORDINANCE: AMENDING ...OF THE TOWN CODE OF THE TOWN OF HAMILTON**

BE IT ENACTED AND ORDAINED BY THE COUNCIL OF THE TOWN OF HAMILTON THAT CHAPTER 28 OF THE TOWN CODE OF THE TOWN OF HAMILTON BE ENACTED, AS FOLLOWS:

Chapter 28

**TRANSIENT AND LODGING TAX ORDINANCE**

- Sec. 28-1. Definitions**
- Sec. 28-2. Administration**
- Sec. 28-3. Imposition and rate of tax.**
- Sec. 28-4. Collection and payment of tax; collections to be held in trust.**
- Sec. 28-5. Reports and remittances.**
- Sec. 28-6. Penalty and interest upon failure to report or remit tax.**
- Sec. 28-7. Procedure when tax is not collected or reported.**
- Sec.28-8. Retention of records.**
- Sec. 28-9. Cessation of business.**
- Sec. 28-10. Violations and penalties.**

CHAPTER 28. TRANSIENT AND LODGING TAX ORDINANCE

Section 28-1. Definitions.

For the purpose of this ordinance, the following words and phrases shall have the meanings respectively ascribed to them by this section unless the context clearly indicates a different meaning.

*Treasurer* means the Treasurer of the Town of Hamilton.

*Hotel* means any public or private hotel, inn, bed and breakfast, hostelry, tourist home or house, motel, rooming house or other lodging place within the Town offering lodging as defined in this section, for compensation to any transient, as hereinafter defined in this section.

*Lodging* means room or space furnished any transient.

*Person* means any individual, corporation, company, association, firm, co-partnership or any group of individuals acting as a unit.

*Transient* means any person who, for a period of not more than 90 consecutive days, either at his own expense or at the expense of another, obtains lodging or the use of any space at any hotel, motel, etc. for which lodging or use of space a charge is made.

#### Sec. 28-2. Administration.

The Treasurer of the Town shall be the Treasurer of the transient lodging tax and shall be responsible for the implementation and enforcement of this article.

#### Sec. 28- 3. Imposition and rate of tax.

There is hereby levied and imposed, in addition to all other taxes and fees of every kind imposed by law, on each transient obtaining lodging or the use of space at any hotel, motel, etc. a tax equal to two percent of the total amount paid for such lodging or the use of space by or for any such transient to any hotel, motel, etc. Such tax shall be collected from such transient at the time and in the manner provided by this article.

#### Sec. 28-4. Collection and payment of tax; collections to be held in trust.

Every person receiving any payment for lodging or the use of space with respect to which a tax is levied under this article shall collect the amount of such tax so imposed from the transient on whom such tax is levied, or from the person paying for such lodging, at the time payment for such lodging is made. The taxes required to be collected under this article shall be deemed to be held in trust by the person required to collect such taxes until the same shall have been remitted to the Treasurer.

#### Sec. 28-5. Reports and remittances.

The person collecting any tax as provided for in this article shall make out a report thereof upon such forms setting forth such information as the Treasurer may prescribe and require, showing the amount of lodging charges collected and the tax required to be collected and shall sign and deliver such reports with the remittance of such tax to the Treasurer. Such reports and remittances shall be made quarterly on or before the 20th day of the calendar month following the quarter being reported.

#### Sec. 28-6. Penalty and interest upon failure to report or remit tax.

If any person shall fail or refuse to report and remit to the Treasurer the tax required to be collected and paid under this article within the time and in the amount as provided for in this article, there shall be added to such tax by the Treasurer a penalty in the amount of ten percent of the tax due or the sum of \$10.00 whichever is greater; provided, however, that the penalty shall in no case exceed the amount of the tax due. The Treasurer shall

also assess interest on the tax and penalty at the rate of ten percent per year from the day after the tax is due until paid.

Sec. 28-7. Procedure when tax is not collected or reported.

If any person shall fail or refuse to collect the tax imposed under this article and to make within the time provided herein any report and remittance required, the Treasurer shall proceed in such manner as may be deemed best to obtain facts and information on which to base the tax due. As soon as the Treasurer shall secure such facts and information as available on which to obtain the basis for the assessment of any tax due and payable by any person who has failed or refused to collect such tax and make such report and remittance, the Treasurer shall proceed to determine the tax, penalty and interest due as provided for in this article and shall notify such person or responsible parties by registered mail, sent to the last known address, the amount of such tax, penalty and interest and the total of same due and payable within ten days of the date of the notice. The Treasurer shall have the authority to examine such records for the purpose of administering and enforcing the provisions of this Article as are provided by Code of the Town and the Code of Virginia 1950 as amended.

Sec. 28-8. Retention of records.

It shall be the responsibility for every person and/or responsible parties liable for the collection and payment to the Town of any tax imposed by this article to preserve and maintain for a period of two years such records as may be necessary to determine the amount of such tax that the person and/or responsible parties are responsible for the collection and payment to the Town. The Treasurer shall have the right to inspect such records at any reasonable time.

Sec. 28-9. Cessation of business.

Whenever any person required to collect and pay to the Town a tax imposed by this article shall cease to operate, go out of business or otherwise cease to operate or dispose of the business, any tax then payable to the Town shall become immediately due and payable, and such person and/or responsible parties shall immediately make a report and pay the tax due to the Treasurer, Town of Hamilton.

Sec. 28-10. Violations and penalties.

Any person who shall violate any of the provisions of this article shall, upon conviction thereof, be fined not less than \$100.00 nor more \$500.00 or confined in jail for not more than 30 days, such sentence to be imposed separately or together. Every violation and each day's continuance thereof shall constitute a separate offense. Such conviction shall not relieve any such person from the payment, collection or remittance of said tax as provided by this article.

This ordinance is effective upon final passage.

PASSED this 8<sup>TH</sup> day of October, 2007

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Mayor  
Town of Hamilton

ATTEST:

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Clerk of Council