

BOARD OF SUPERVISORS
COUNTY OF RUSSELL
LEBANON, VIRGINIA

Ordinance

At a regular meeting of the Russell County Board of Supervisors held in the Russell County Government Center, Lebanon, Virginia on the 2nd day of July, 2012:

<u>Present</u>	<u>Vote</u>
Jon Bowerbank, Chairman	Aye
Joseph Puckett, Vice Chairman	Aye
Bob Gibson	Nay
Ernest "Shy" Kennedy	Aye
Larry Rasnake	Aye
Danny L. Brown	Aye
Rebecca Dye	Aye

On motion of Mr. Puckett, seconded by Mr. Kennedy, which carried 6:1, the following ordinance was adopted:

RUSSELL COUNTY TRANSIENT OCCUPANCY TAX ORDINANCE

WHEREAS, the Russell County Board of Supervisors, after due consideration of this matter and after conducting a public hearing giving an opportunity for citizens of the County to be heard upon this matter, finds it appropriate to impose a tax on transient occupants as defined herein in Russell County, pursuant to the Charter of Russell County, Virginia and § 58.1-3819 of the Code of Virginia (1950), as amended.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Russell County Board of Supervisors:

1.1. **DEFINITIONS.** The following words, terms and phrases, when used in this Ordinance, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Transient person – one who for a period of fewer than 30 consecutive days either at his own expense, or at the expense of another, lodges or obtains lodging at any hotel, motel, boarding house, travel campground, tourist home or other similar facility.

2.2. AMOUNT OF LEVY. There is hereby imposed and levied by the County on each transient person a lodging tax in the amount of two percent (2%) of the charge made for each room rented to such transient at the time provided in, and in accordance with, this Ordinance.

3.1. COLLECTION. Every person receiving any payment for lodging with respect to which a tax is levied under this Ordinance shall collect the amount of such tax so imposed from the transient person on whom such tax is levied or from the person paying for such lodging at the time of payment for such lodging is made. The tax required to be collected under this section shall be deemed to be held in trust by the person required to collect such taxes as provided in this Ordinance.

4.1. REPORTS REQUIRED. The person collecting any tax as provided in this Ordinance shall make out a report thereof upon such forms and setting forth such information as the County Treasurer may prescribe and require, showing the amount of lodging charge collected and the tax required to be collected, and shall sign and deliver such report to the County Treasurer's office with remittance of such tax. Such report and remittance as required by the County Treasurer shall be made at least once monthly and not later than the 20th day of the month next following in which such tax was collected.

5.1. PENALTIES FOR LATE PAYMENT. If any person shall fail or refuse to remit to the County Treasurer the tax required to be collected and paid under this Ordinance within the time and in the amount specified, there shall be added to such tax by the County Treasurer a penalty in the amount of ten percent (10%) per annum which shall be computed upon the taxes and penalty from the first day of the month next following the month in which such taxes are due and payable.

6.1. FAILURE TO COLLECT TAXES OR MAKE REPORTS. It shall be unlawful for any person to fail or refuse, to collect the taxes imposed under this Ordinance and to make reports and remittances as herein required. The County Treasurer or his or her designee shall have the power to examine pertinent records at all reasonable times for the purpose of administering or enforcing the provisions of this Ordinance.

7.1. RECORDS REQUIRED. It shall be the duty of every person liable for the collection and payment to the County of any tax imposed by this Ordinance to keep and preserve for a period of four (4) years such suitable records as may be necessary to determine the amount of tax due to have been collected and paid to the County. The County Treasurer or his or her designee may inspect such records at all reasonable times.

8.1. JURISDICTION. The provisions of this Ordinance shall apply to Russell County, Virginia, including all incorporated towns contained therein where a transient occupancy tax does not exist.

9.1. VIOLATIONS AND PENALTIES. Every person convicted of violating the provisions of this Ordinance shall be guilty of a Class 4 misdemeanor. Each failure,

refusal, neglect or violation and each day's continuance thereof, shall constitute a separate offense.

10.1. VALIDITY. Should any article, section, subsection or provision of this Ordinance be declared by a court of competent jurisdiction to be invalid or unconstitutional, such decision shall not affect the validity or constitutionality of this Ordinance as a whole or any part thereof other than the part so declared to be invalid or unconstitutional.

11.1. COLLECTION. The County Treasurer shall be charged with the power and duty of collecting the taxes levied and imposed under this Ordinance and shall cause the same to be paid into the general fund of the County.

12.1. EFFECTIVE DATE. This Ordinance shall become effective upon adoption by the Russell County Board of Supervisors.



Jon Bowerbank, Chairman

ATTEST:

MaryCarol C. White
CLERK