

AMHERST COUNTY

Commissioner of the Revenue

Jane L. Irby

P.O. Box 719

AMHERST, VA. 24521

(434) 946-9310

LODGING TAX

BUSINESS NAME: _____ CONTACT PERSON: _____

TRADING AS: _____ TELEPHONE NUMBER: _____

ADDRESS: _____ MONTH/YEAR: _____

_____ FEDERAL ID NUMBER: _____

1. LAW – An ordinance of the County of Amherst, Virginia adopted April 17, 2007, effective July 1, 2007.
2. WHO MUST PAY TAX – Any person receiving taxable lodging charges must collect tax from the person paying such charges.
3. RATE OF TAXATION – A person defined in this ordinance shall collect a tax of 5% of the charge made from any transient for which a room rental charge is made.
4. TIME AND MANNER OF PAYMENT – Remittance covering taxes collected less 3% of taxes collected for any calendar month, or due for any calendar month, should be made payable to “*Treasurer, Amherst County*” and mailed to the Commissioner of the Revenue at the address listed above on or before the 20th of the month following the month taxes are collected.
5. PENALTIES – The collector shall add to the tax a penalty of 10% of the tax plus interest on tax and penalty at the rate of 10% per year until paid, if not paid according to law. Penalty and interest shall commence from the date such taxes are due and payable.
6. RECORDS – Every person liable for the collection and payment of taxes shall keep and preserve for a period of two years suitable records as may be necessary to determine such tax.

• LODGING SUBJECT TO TAX	\$ _____
• TAX ON LODGINGS AT 5%	\$ _____
• LESS 3% OF TAX-COLLECTION FEE	\$ _____
• TOTAL TAX DUE	\$ _____
• PENALTY 10%	\$ _____
• INTEREST TO DATE	\$ _____
• TOTAL DUE <i>IF PAID AFTER DUE DATE</i>	\$ _____

SIGNATURE

COMM. OF REVENUE DATE

TITLE DATE

TREASURER DATE

PLEASE SIGN & RETURN COMPLETED FORM TO INSURE PROPER CREDIT