

TRANSIENT OCCUPANCY TAX

On June 8, 2021, the Prince Edward County Board of Supervisors amended and approved Ordinance 70-221 thru 70.231 pertaining to the transient occupancy tax. Effective July 1, 2021, a transient occupancy tax of seven percent of the total amount paid for lodging for hotels, motels, campgrounds and other facilities offering lodging within the county, and outside the Town of Farmville (as Farmville has its own occupancy tax), shall be reported to the Commissioner of the Revenue on or before the last day of the following calendar month. The Commissioner shall prescribe the form of the report to be submitted (available online or contact (434) 392-3231 to have form mailed to you).

Pursuant to Code of Virginia §58.1-3819, any county may levy a transient occupancy tax on hotels, motels, boarding houses, travel campgrounds, cottages, B&Bs and other facilities offering guest rooms rented out of continuous occupancy for fewer than 30 consecutive days. The tax imposed hereunder shall not apply to rooms or spaces rented and continuously occupied by the same individual or the same group of individuals for 30 or more days in hotels, motels, boarding houses, travel campgrounds, and other facilities offering guest rooms.

Any excess over two percent of said tax shall be used exclusively for promoting tourism and travel, or businesses that generate tourism or travel in Prince Edward County.

All persons collecting this tax are required to annually register with the Commissioner of the Revenue.

Registration is required with the Commissioner's office prior to commencing business.

Please visit the Prince Edward County Code at www.co.prince-edward.va.us for more detailed information regarding violations of article, definitions, exemptions, collections, penalties.

PLEASE NOTE that Prince Edward County, Virginia does not have any type of collection agreement with AirBnB / Homeaway / VRBO or any other hosting platform to collect and remit the required local lodging taxes on behalf of their Prince Edward County hosts. It continues to be the responsibility of the business owner to collect the 7% lodging tax and deliver the monthly filing and trust tax to Prince Edward County.