

ORDINANCE NO. 1710

AN ORDINANCE to amend Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, by adding thereto a new article numbered XII; which Chapter 36 relates to TAXATION, and which new Article XII relates to and levies a TRANSIENT LODGING TAX and prescribes DEFINITIONS, TAX LEVY AND RATE, EXCEPTIONS, COLLECTION, REPORTS AND REMITTANCE OF TAX, PENALTY AND INTEREST, FAILURE TO COLLECT, REPORT OR REMIT TAX; ASSESSMENT BY COMMISSIONER, RECORDS, CESSATION OF BUSINESS, OTHER POWERS AND DUTIES OF TAX INSPECTOR AND COMMISSIONER OF REVENUE and PENALTY.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended by adding thereto a new article numbered XII to read as follows:

Article XII. Transient Lodging Tax.

Sec. 36-61. Definitions.

The following words and phrases when used in this article shall, for the purposes of this article, have the following respective meanings, except where the context clearly indicates a different meaning:

City Collector. The City Collector of the City of Alexandria, Virginia.

Commissioner of Revenue. The Commissioner of Revenue of the City of Alexandria, Virginia.

Hotel. Includes but is not limited to any public or private hotel, inn, apartment hotel, hostelry, tourist home or house, motel, rooming house or other lodging place within the City of Alexandria, offering lodging to any transient as hereinafter defined for compensation and which can lodge four (4) or more persons at any one time.

Lodging. Includes but is not limited to any space or room furnished any transient.

Room Rental. Shall mean the total charge, exclusive of any tax imposed on such charge, made by any hotel for lodging furnished any transient. If the charge made by any hotel to a transient includes any charge for services or accommodations in addition to that of lodging, then such portion of the total charge as represents only lodging rental shall be distinctly set out and billed to such transient by such hotel as a separate item.

Person. Includes but is not limited to any individual, firm, partnership, association, corporation, person acting in a representative capacity, or any group of individuals acting as a unit.

Transient. Shall mean any person who, for a period of not more than ninety (90) consecutive days, either at his own expense or at the expense of another, obtains lodging in any hotel, as hereinabove defined, for which lodging a charge is made.

Tax Inspector. The Tax Inspector of the City of Alexandria, Virginia.

Sec. 36-62. Tax levy and rate.

On and after July 1, 1971, in addition to any other tax imposed by law, there is hereby imposed and levied on each and every transient a tax equivalent to two percent (2%) of the total amount paid for room rental by or for any such transient to any hotel.

Sec. 36-63. Exceptions.

No tax shall be payable hereunder in any of the following instances:

(a) On room rental paid by any Federal, State of Virginia or City of Alexandria official or employee when on official business, and the government concerned either pays the rental or reimburses the employee or official.

(b) On room rental paid to any hospital, medical clinic, convalescent home or home for aged people.

(c) On room rental paid by any person enrolled in and attending full time a school, college or university within the corporate limits of the City of Alexandria.

Sec. 36-64. Collection.

On and after July 1, 1971, every person receiving any payment for room rental with respect to which a tax is levied under this article shall collect the amount of tax hereby imposed from the transient on whom the same is levied or from the person paying for such room rental, at the time payment for such room rental be made. The taxes required to be collected hereunder shall be deemed to be held in trust by the person required to collect the same until remitted as hereinafter required.

Sec. 36-65. Reports and remittance of tax.

The person collecting any such tax shall make out a report upon such forms and setting forth such information as the Commissioner of Revenue may prescribe and require, showing the amount of room rental charges collected, and the tax required to be collected, and shall sign and deliver the same to the City Collector with a remittance of said tax. Said reports and remittances shall be made on or before the last day of each month covering the amount of tax collected during the preceding month, the first report and remittance hereunder being due on or before the 31st of August, 1971, covering the amount of tax collected during July 1971. Any person operating a hotel regularly throughout the year may,

upon written application to, and with the written consent of, the City Collector, make reports and remittances on a quarterly basis in lieu of the monthly basis hereinbefore provided. Such quarterly reports and remittances shall be made on the last days of October, January, April and July in each year, and shall cover the amounts collected during the three months immediately preceding the months in which reports and remittances are required. If the remittance is by check or money order, the same shall be payable to the City of Alexandria.

Sec. 36-66. Penalty and interest.

If any person shall fail or refuse to remit to the City Collector the tax required to be collected and paid under this article within the time and in the amount specified in this article, there shall be added to such tax by the City Collector a penalty of ten percent (10%), and if the tax shall remain delinquent and unpaid for a period of one month from the date the same is due and payable, there shall be in addition added to such tax by the City Collector interest at the rate of one-half of one percent (0.5%) per month on the amount of the tax delinquent for each month or portion thereof from the date upon which the tax was due as provided in this article.

Sec. 36-67. Failure to collect, report or remit tax; assessment by Commissioner.

If any person shall fail or refuse to collect in whole or in part or properly to report or remit said tax within the time required by this article, the Commissioner of Revenue shall proceed in such manner as he may deem best to obtain facts and information on which to base his estimate of the tax due. As soon as the Commissioner of Revenue has procured such facts and information he shall make his estimate of the tax due and proceed to determine and assess against such person such estimated tax due together with the penalties and interest provided for by this article. He shall notify such person by registered mail sent to his last known address of the total amount of such tax, interest and penalties, and the total amount thereof shall be payable within ten days from the date of such notice; provided, however, that before any determination and assessment is made by the Commissioner that any person is liable for any tax, penalty and interest under this section, he shall give such person notice and an opportunity to be heard concerning such possible determination and assessment.

Sec. 36-68. Records.

It shall be the duty of every person liable for the collection and payment to the City of any tax imposed by this article to keep and preserve, for a period of three years, such suitable records as may be necessary to determine the amount of such tax as he may have been liable for collection of and payment to the

City, which records the Commissioner of Revenue, the City Collector and the Tax Inspector shall have the right to inspect at all reasonable times.

Sec. 36-69. Cessation of business.

Whenever any person required to collect and pay to the City a tax under this article shall cease to operate or otherwise dispose of his business, any tax payable hereunder to the City shall become immediately due and payable and such person shall immediately make a report and pay the tax due.

Sec. 36-70. Other powers and duties of Tax Inspector and Commissioner of Revenue.

It shall be the duty of the Tax Inspector to ascertain the name of every person operating a hotel in the City liable for the collection of the tax levied by this article. The Commissioner of Revenue shall have the power to adopt rules and regulations not inconsistent with the provisions of this article for the purpose of carrying out and enforcing the payment, collection and remittance of the tax herein levied.

Sec. 36-71. Penalty.

Any person violating or failing to comply with any of the provisions of this article shall, upon conviction thereof, be punished as provided in Section 13-1 of this Code, and each violation or failure to comply shall constitute a separate offense. The punishment provided for in this section shall be in addition to any other remedy for the collection of taxes provided for by law.

Section 2. That this ordinance shall be published in a newspaper of general circulation in the City not later than five days following its introduction together with a notice containing the time and place for a public hearing. The Clerk of the Council shall note the date of introduction and first reading, the date of publication, the date of the public hearing, and the date of the second reading and final passage in the minutes of the meeting. This ordinance shall become effective July 1, 1971.

Charles E. Beatley, Jr.
Mayor

Final Passage: June 8, 1971