

Ordinance No. 828

AN ORDINANCE to amend Chapter 17, of The Code of the City of Alexandria, Virginia, 1953, by adding a new article thereto numbered Article VI, which Chapter 17 relates to Licenses and License Taxes, and which new Article VI relates to levying a tax on transients obtaining lodging in hotels, motels, inns, and other places where a charge is made for such lodging; defining transients, hotels, etc.; fixing the amount of said tax; providing for the collection thereof; and prescribing penalties for violations.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Chapter 17, of The Code of the City of Alexandria, Virginia, 1953, be, and the same hereby is amended by adding thereto a new Article VI to read as follows:

ARTICLE VI. TRANSIENTS OBTAINING LODGING IN HOTELS, MOTELS, INNS, AND LIKE PLACES

Sec. 17-99. Definitions

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

- (a) **Transients:** Any person who, for any period of not more than thirty-one consecutive days, either at his own expense or at the expense of another, obtains lodging or the use of any space in any hotel as hereinafter defined, for which lodging or use of space a charge is made.
- (b) **Person.** Any individual, corporation, company, association, firm, copartnership, or any group of individuals acting as a unit.
- (c) **Hotel.** 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 for five (5) or more persons at any one time, and the owner and operator thereof, who, for compensation, furnishes lodging to any transients as hereinabove defined.
- (d) **Room Rental.** The total charge made by any such hotel for lodging and/or space furnished any such transient. If the charge made by such hotel to such transient includes any charge for services or accommodations in addition to that of lodging, and/or the use of space, then such portion of the total charge as represents only room and/or space rental shall be distinctly set out and billed to such transient by such hotel as a separate item.
- (e) **City Collector:** The City Collector of the City of Alexandria, Virginia.
- (f) **Commissioner of Revenue:** The Commissioner of Revenue of the City of Alexandria, Virginia.
- (g) **Tax Inspector:** The Tax Inspector of the City of Alexandria, Virginia.

Sec. 17-100. Tax

On and after October 1, 1954, there is hereby imposed and levied on each and every transient a tax equivalent to three per cent (3%) of the total amount paid for room rental by or for any such transient to any hotel; which said tax shall be collected from such transient at the time and in the manner hereinafter provided.

Sec. 17-101. Collection

On and after October 1, 1954, 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. 17-102. Reports

The person collecting any such tax shall make out a report upon such forms and setting forth such information as the Commissioner of the 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 30th of November, 1954, covering the amount of tax collected during October, 1954. 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 April, July, October and January 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. 17-103. 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 per cent (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 per cent (0.5%) per month on the amount of the tax for each month or portion thereof from the date upon which the tax is due as provided in this chapter.

Sec. 17-104. Failure to Collect and Report Tax

If any person shall fail or refuse to collect said tax and to make, within the time provided in this article, any report and remittance required by this article, the Commissioner of the 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 the Revenue shall procure such facts and information as he

is able to obtain upon which to base the assessment of any tax payable by any person who has failed or refused to collect the same and to make such report and remittance, he shall proceed to determine and assess against such person the tax and penalties provided for by this article and shall notify such person by registered mail sent to his last known address of the total amount of such tax and interest and penalties, and the total amount thereof shall be payable within ten days from the date of such notice.

Sec. 17-105. 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 the Revenue, the City Collector and the Tax Inspector shall have the right to inspect at all reasonable times.

Sec. 17-106. 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. 17-107. 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.

Sec. 17-108. 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 11-1 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. If any section, clause, sentence, paragraph or part of this ordinance shall for any reason be adjudged invalid, such invalidity shall not affect the parts which are not adjudged invalid.

Section 3. 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 the date of its final passage.

Final Passage: September 14, 1954

MARSHALL J. BEVERLEY
Mayor