

## **\*\* FREDERICK COUNTY MEALS TAX \*\***

Individuals, firms, partnerships, associations, or corporations engaged in the sale of ready-to-eat food are required to collect and remit to Frederick County a meals tax. This tax is paid to Frederick County and is calculated on the sales in a manner similar to and in addition to the VA Sales & Use Tax. Meals tax may apply to convenience stores, gas station eateries, etc. as well as restaurants. Restaurants and stores selling and/or dispensing alcoholic beverages must first be licensed by the Alcoholic Beverage Control Board.

### **Definitions**

**MEALS:** Any prepared food and drink, including alcoholic beverages, offered or held out for sale by a restaurant, caterer or other vendor for the purpose of being consumed by an individual or group of individuals. All such food and drink shall be included whether intended to be consumed on the Seller's premises or elsewhere, whether designated as breakfast, lunch, dinner, supper or by some other name and without regard to the manner, time or place of service.

**SELLER:** Any restaurant or caterer selling meals or the person operating such business.

**RESTAURANT:** Any place in the County from which or in which meals are sold, including but not limited to places of business known as bars, cafes, cafeterias, coffee shops, clubs, convenience stores, delicatessens, diners, dining rooms, eateries, grills, lunch counters, restaurants or snack bars.

### **STEP 1 Register Your Business**

All Sellers of meals must register with the County for collection of the imposed tax. The *Meals Tax Registration* form can be downloaded at [www.fcva.us/biztax](http://www.fcva.us/biztax).

### **STEP 2 Collect the Tax from Purchasers**

A tax equivalent to 4% of the amount paid for the meal is to be imposed on the purchaser of every meal served, sold, or delivered in the County by a restaurant or caterer. Seller must add the tax to the amount charged for the meal and then collect the tax paid by the purchaser at the time the charge for the meal becomes due and payable, whether payment is made in cash, by credit card, or otherwise.

### **STEP 3 Submit Monthly Report to the County**

All meals tax amounts collected are deemed to be held in trust by Seller until remitted to the County. Monthly reports for each calendar month must show the amount of charges collected for meals and the amount of tax required to be collected. Reports must be delivered on or before the 20th day of each calendar month following the month being reported. Go to [www.fcva.us/biztax](http://www.fcva.us/biztax):

- File directly **online** via *Meals Tax Monthly Filing (Online)* just a few simple steps including entering your gross receipts and it will calculate the tax for you.
- OR complete *Meals Tax Monthly Filing (Printable)* form.

### **STEP 4 Pay Collected Tax**

Seller must pay to the County the taxes collected. The monthly report must be accompanied by a remittance of the amount of tax due on or before the 20th day of the calendar month following the month being reported.

#### **IF FILING ONLINE:**

- Pay **online** by credit card or check through the County Treasurer at [www.fredtax.com](http://www.fredtax.com)
- OR **Mail** a check made payable and sent to:  
Frederick County Treasurer  
PO Box 220  
Winchester VA 22604

#### **IF FILING USING PRINTABLE FORM:**

- Make check payable to:  
Frederick County Treasurer  
AND **mail** a check with form to:  
Leighann Miller  
Commissioner of the Revenue Office  
PO Box 552, Winchester VA 22604-0552

## **\*\* FREDERICK COUNTY LODGING TAX \*\***

Individuals, firms, partnerships, associations, or corporations engaged in the sale of transient occupancy (lodging) are required to collect and remit to Frederick County a lodging tax. This tax is paid to Frederick County and is calculated on the sales in a manner similar to and in addition to the VA Sales & Use Tax.

### **Definitions**

**MOTEL:** Any public or private hotel, inn, apartment hotel, hostelry, tourist home or house, motel, rooming house, travel campground or other lodging place within Frederick County, offering lodging for any individual or group at any time, and the owner and operator thereof who, for compensation, furnishes lodging to any transients as hereinafter defined.

**PERSON:** Includes individuals, firms, partnerships, associations, corporations, persons acting in representative capacity and combinations of individuals of whatever form and character.

**ROOM RENTAL:** The total charge made by any such motel for lodging and/or space furnished any such transient. If the charge made to such transient includes any charge for services or accommodations in addition to that of lodging and/or 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 motel as a separate item.

**TRANSIENT:** Any person who, for any period of not more than 30 consecutive days, either at his own expense or at the expense of another, obtains lodging or the use of any space in any motel, as hereinabove defined, for which lodging or use of space a charge is made.

### **STEP 1 Register Your Business**

All Persons (as defined herein) receiving payment for Room Rental must register with the County for collection of the imposed tax. The *Lodging Tax Registration* form can be downloaded at [www.fcva.us/biztax](http://www.fcva.us/biztax).

### **STEP 2 Collect the Tax from Transients**

A tax equivalent to 2% of the amount paid for room rental is imposed on the transient. Persons receiving room rental payment must add the tax to the amount charged for the room rental and then collect the tax paid by the transient at the time the charge becomes due and payable, whether payment is made in cash, by credit card, or otherwise.

### **STEP 3 Submit Monthly Report to the County**

All lodging tax amounts collected are deemed to be held in trust by the Person renting the room until remitted to the County. Monthly reports for each calendar month must show the amount of charges collected for room rentals and the amount of tax required to be collected. Reports must be delivered on or before the 20th day of each calendar month following the month being reported. Go to [www.fcva.us/biztax](http://www.fcva.us/biztax):

- File directly **online** via *Lodging Tax Monthly Filing (Online)* – just a few simple steps including entering your gross receipts and it will calculate the tax.
- OR complete *Lodging Tax Monthly Filing (Printable)* form.

### **STEP 4 Pay Collected Tax**

Persons receiving payment for Room Rentals must pay to the County the taxes collected. The monthly report must be accompanied by a remittance of the amount of tax due on or before the 20th day of the calendar month following the month being reported.

#### **IF FILING ONLINE:**

- Pay **online** by credit card or check through the County Treasurer at [www.fredtax.com](http://www.fredtax.com)  
OR
- **Mail** a check made payable and sent to:  
Frederick County Treasurer  
PO Box 220, Winchester VA 22604-0552

#### **IF FILING USING PRINTABLE FORM:**

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Leighann Miller  
Commissioner of the Revenue Office  
PO Box 552, Winchester VA 22604-0552

### **Penalties and Interest**

Penalty and interest will be added to all past due and unpaid taxes. Persons failing to comply can be found guilty of a Class 1 misdemeanor, punishable by a maximum fine of \$2,500. Each violation or failure is a separate offense.

**\*\* FREDERICK COUNTY SHORT-TERM  
RENTAL PROPERTY BUSINESS TAX \*\***

All individuals, partnerships or corporations engaged in the business of renting daily rental property are categorized as retail merchants for purposes of a business license tax in Frederick County. Such merchants, if they meet the definition of a short-term rental business (see County Code Ordinance), must collect a tax on all daily rentals from its customers in lieu of a business personal property tax on the rental property.

**Definitions**

**SHORT-TERM RENTAL PROPERTY:** All tangible personal property held for rental and owned by a person engaged in the short-term rental business (as defined in Article XXVI § 155-155(B)), excluding (i) trailers as defined in § 46.2-100 of the Code of Virginia, and (ii) other tangible personal property required to be licensed or registered with the Virginia Department of Motor Vehicles, Virginia Department of Game and Inland Fisheries, or Virginia Department of Aviation.

**GROSS PROCEEDS:** The total amount charged to each person for the rental of short-term rental property, excluding any state and local sales tax paid under the provisions of Chapter 6 (§ 58.1-600 et seq.) of Title 58.1 of the Code of Virginia.

**STEP 1 Register Business ANNUALLY & Display Certificate**

A person engaging in a short-term rental property business is required to file with the Commissioner of the Revenue an Application for a Certificate of Registration within 30 days of beginning a business and on an annual basis thereafter. The Application must be completed for each location and must be applied for by the owner of business as filing constitutes signature to application. If the business is owned by an association, partnership, limited liability company, or corporation, it must be filed by a member, partner, executive officer, or other person specifically authorized to do so. The issued Certificate of Registration must be conspicuously displayed at all times at the location for which it is issued. The *Short-Term Rental Property Application for Certificate of Registration* can be downloaded at [www.fcva.us/biztax](http://www.fcva.us/biztax).

**STEP 2 Collect the Tax from Short-Term Property Renters**

Taxes must be collected from each lessee of rental property at the time of rental. The amount of short-term rental property tax imposed upon the business is a varying percent (1% or 1.5%) of the gross proceeds based on the type of business. See Frederick County Code, Article XXVI, § 155-155, for types of businesses and more information.

**STEP 3 Submit Quarterly Report to the County**

All tax amounts collected are deemed to be held in trust by the person engaging in short-term rental business until remitted to the County. Quarterly reports for each calendar quarter must show the gross rental proceeds derived from the short-term rental business and must be delivered on or before the 15th day of the next month following the quarter being reported. The report needs to be filed directly **online** via *Short-Term Rental Business Quarterly Filing* at [www.fcva.us/biztax](http://www.fcva.us/biztax). Upon entering your gross proceeds, it will calculate the amount of tax due.

**STEP 4 Pay Collected Tax**

The short-term rental business must pay the calculated tax no later than the last day of the month following the end of the calendar quarter.

- Pay immediately **online** by credit card or check after filing the return
- OR Print a receipt from *online filing* and mail it with a check made payable and sent to:

Frederick County Treasurer  
PO Box 220  
Winchester VA 22604

**APPLICATIONS / FORMS (Printable & Online)**

Meals Tax Registration
Meals Tax Monthly Filing
Lodging Tax Registration
Lodging Tax Monthly Filing
Short-Term Rental Property App. for Cert of Registration
Short-Term Rental Business Quarterly Filing

**DUE DATES / DEADLINES**

<b>Within 30 Days of Opening / Then ANNUALLY</b>	File Application for a Certificate of Registration for Short-Term Rental Property Business
<b>Within 30 Days of Opening</b>	File for Business License
<b>March 1 ANNUALLY</b>	Renew Business License
<b>March 15 ANNUALLY</b>	File Business Equipment
<b>April 1 ANNUALLY</b>	Pay for Renewed License
<b>April 15 (for 1<sup>st</sup> Quarter) July 15 (for 2<sup>nd</sup> Quarter) October 15 (for 3<sup>rd</sup> Quarter) January 15 (for 4<sup>th</sup> Quarter previous year)</b>	File Short-Term Rental Property Tax Return (filed for preceding quarter)
<b>By 20<sup>th</sup> Day of Every Month (for previous Month)</b>	File Meals and Lodging Tax Returns and Pay Taxes
<b>April 30 (for 1<sup>st</sup> Quarter) July 31 (for 2<sup>nd</sup> Quarter) October 31 (for 3<sup>rd</sup> Quarter) January 31 (for 4<sup>th</sup> Quarter previous year)</b>	Pay Short-Term Rental Property Taxes (for preceding quarter)

**Ellen E. Murphy  
COMMISSIONER OF THE REVENUE  
COUNTY OF FREDERICK, VIRGINIA**

[www.fcva.us/cor](http://www.fcva.us/cor)



**Physical Location:** 107 North Kent Street  
1<sup>st</sup> Floor  
Winchester VA 22601

**Mailing Address:** PO Box 552  
Winchester VA 22604

**Telephone No.:** 540-665-5681

**Facsimile No.:** 540-667-6487

**Hours:** Monday – Friday  
(except Holidays)  
8:00 a.m. – 5:00 p.m.

**BUSINESS DIVISION**

**540.722.8335**

**Consumer Taxes**

**Meals/Lodging/Short-Term Rental Property**

[www.fcva.us/biztax](http://www.fcva.us/biztax)

[www.twitter.com/fccomrev](https://twitter.com/fccomrev)

- Bev Rosato (Chief Administrator): 540.722.8336  
[broasato@fcva.us](mailto:broasato@fcva.us)
- Leighann Miller (Account Clerk): 540.722.8328  
[lmiller@fcva.us](mailto:lmiller@fcva.us)
- Heidi Largent (Account Clerk): 540.722.8329  
[hlargent@fcva.us](mailto:hlargent@fcva.us)



**Go Green!**  
**Use online forms  
& programs.**  
**It's simple and  
quick as a click!**