

## HOW TO ACCESS FIDUCIARY TAX FILING FORMS

 Online at [www.Albemarle.org/Government/Finance](http://www.Albemarle.org/Government/Finance)

 Request filing forms via email at [Tax@Albemarle.org](mailto:Tax@Albemarle.org)

 Call 434-296-5852 to request forms be emailed or mailed

 Request filing forms in person

## HOW TO FILE FIDUCIARY TAXES

 Online at [www.AlbemarleCountyTaxes.Org/business](http://www.AlbemarleCountyTaxes.Org/business)

 Email your filings to [Tax@Albemarle.org](mailto:Tax@Albemarle.org)

 Mail your filings  
✓ Department of Finance and Budget  
Business & Personal Tax Unit  
401 McIntire Rd, Suite 133  
Charlottesville, VA 22902

 Drop off filings in sealed envelope at payment Drop Box  
✓ Located in upper and lower parking lots at McIntire County Office Building

 File in Person

## DEADLINE TO REMIT FOOD & BEVERAGE AND TRANSIENT OCCUPANCY TAX

The monthly returns and payment of the Food & Beverage and Transient Occupancy tax must be filed with the Department of Finance and Budget on or before the 20th day of each month covering the amount of taxes collected during the preceding month.

## Contact Us



Have tax questions?

Contact us and we can help.

**434-296-5852 for Business & Personal Tax Unit**

- Business License
- Business Tangible Personal Property
- Food & Beverage and Transient Occupancy Tax
- Personal property valuation questions
- Sold, purchased, junked, totaled, etc. a vehicle
- Real Estate Tax Relief for the Elderly and Disabled
- Disabled Veterans Personal Property Exemption

**434-296-5851 for Payment Processing Unit**

- Inquiries about how much to pay or balances
- Delinquent debt collections
- DMV Stops and Set-Off Debt

### Dog Tag Information

- Please call Pet Data at 833-991-0933

 [Tax@Albemarle.org](mailto:Tax@Albemarle.org)

 [www.Albemarle.org/Finance](http://www.Albemarle.org/Finance)

Department of Finance and Budget

Office of Revenue Administration

401 McIntire Road

Charlottesville, Virginia 22902

Monday–Friday

8 am – 5 pm



Food & Beverage,  
Transient  
Occupancy, Short-  
Term Rental and



## FOOD AND BEVERAGE TAX

### What is the Food & Beverage Tax?

Albemarle County taxes the purchase of all prepared food and beverages. Effective July 1, 2022, the Food & Beverage tax is 6% of the total cost of food and beverage sold.

Establishments responsible for collecting and remitting taxes on food and beverages sold include:

Billiard Parlors Bowling Alleys Buffets  
Cafeterias Cafes Caterers  
Coffee Shops Convenience Stores Hotels  
Delicatessens Doughnut Shops Motels  
Gas Stations Restaurant Theaters  
Grocery Stores Nightclubs Taverns  
Skating Rinks Private & Public Clubs  
Food Trucks & Vendors

- Bakeries, if there is a sit-down eating area
- Colleges and Universities, if they sell to non-students and non-employees, not to students and employees
- Hospitals and Nursing homes, if they sell to employees and the public, not to patients/residents.
- Industrial Cafeterias, if they sell to the public, not to employees.

### Taxable Items

Hot or cold meals served at restaurants and made-to-order; meals served from delicatessen counters or convenience and grocery stores; beverages, desserts, ice cream, and snacks sold with a meal.

### Non-Taxable Items

Beverages sold alone, grocery items, pre-packaged desserts, ice cream, and snack foods sold alone.

### Who collects the Food & Beverage Tax?

All entities listed within this guide and any other places where food is prepared and served to the public are responsible for collecting the tax on food and beverages sold unless a legal exemption applies. The tax is collected from the customer and is remitted to the County. All funds collected are held in trust for the County until remitted monthly.

Are non-profits exempt from paying the Food & Beverage tax?

No. Nonprofit organizations ARE NOT exempt

from paying the local Food and Beverage Tax. Businesses should collect and remit to the County all the Food and Beverage taxes collected from non-profit entities.

## TRANSIENT OCCUPANCY TAX

### What is the Transient Occupancy Tax (TOT)?

The Transient Occupancy Tax is imposed on the occupancy of all rooms offered as guest rooms or spaces in hotels, motels, boarding houses, tourist homes travel campgrounds, bed & breakfasts, homestays (e.g. AirBNB), and other facilities offering guest rooms rented out for continuous occupancy for fewer than 30 consecutive days within the County.

Establishments responsible for collecting and remitting taxes on lodging include:

Bed and Breakfasts Hotels Motels  
Boarding Houses Tourist Homes  
Homestay Rentals Travel Campgrounds

### How much is the Transient Occupancy Tax?

Currently, the TOT is 8% of the lodging cost. Effective July 1, 2024 the TOT will be 9%. There is a 3% discount for the accommodation's provider (property owner) who files and makes payments by the 20th of each month.

### Who collects the Transient Occupancy Tax?

All entities listed within this guide and any other facility offering guest rooms are responsible for collecting the tax on rentals for fewer than 30 consecutive days unless a legal exemption applies. The tax is collected from the customer and is remitted to the County. All funds collected are held in trust for the County until remitted monthly.

Who files the TOT if the rental of guest rooms is booked through an intermediary (online booking agent)?

Some intermediaries (online booking agents) may send an aggregate payment for all their clients. You must confirm with the booking agent if they are remitting Albemarle County TOT on your behalf. You are still required to send in the TOT form for your rental(s) and attach intermediary(ies) statement(s) for tax remitted on your behalf. The 3% discount applies to accommodation's provider (property owner) payments ONLY – intermediaries cannot claim this discount.

What happens if an establishment does not file monthly Food & Beverage and Transient Occupancy Tax remittance?

If any seller whose duty it is to do so fails or refuses to file any monthly remittances, the seller will be assessed a late filing penalty of 10%. The Director of Finance is required by law to make an assessment based on the best available information and a bill will be issued accordingly. In addition to the late filing penalty, the bill will include a late payment penalty in the amount of 10% of the total amount of the tax owed, with an additional penalty of 5% for each additional month up to 25% of the taxes collected but not remitted.

Who is exempt from paying Food & Beverage and Transient Occupancy Tax?

Food and beverages used or consumed and paid for by local, state, or federal government are exempt from food and beverage tax. Lodging paid for by a government credit card are exempt from

## SHORT-TERM RENTALS

Businesses engaged in the short-term rental of tangible property, including but not limited to tents, clothing, sports equipment and gear, movie and video rental, storage cabinets, etc. and heavy equipment property such as generators, air compressors, heaters and dehumidifiers, augers, pressure washers, earth moving equipment, etc. must collect and remit Short-term Rental taxes to the County. Short term rental tax must be paid 4 times every year, no later than the 20th of the month following the close of each calendar quarter.

## MOTOR VEHICLE DEALERSHIP TAX

County Code §8-400 requires each motor vehicle dealer who separately states the amount of the license tax applicable to each sale of a motor vehicle and adds such tax to the sales price of the motor vehicle to report it on or before the twentieth day of the month following the close of each calendar quarter by gross receipts, trade-in allowances, and taxes collected from the sale of motor vehicles.