

Ordinance Change Sec. 2-3-46

Item: First reading to change Sec 2-3-46.

Discussion:

1. To update Sec 2-3-46.
2. Sec 2-3-46 currently reads as follows:

Sec. 2-3-46. - Tax on transient lodging.

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

Hotel means any public or private hotel, inn, hostelry, tourist home or house, motel, rooming house, or other lodging place within the city offering lodging for compensation to any transient.

Lodging means space or room furnished any transient.

Transient means any person who, for a period of not more than 30 consecutive days, either at his own expense, or at the expense of another, obtains lodging at any hotel.

Treasurer means the town treasurer and any of his/her duly authorized agents.

Recommendations:

1. Town Council to approve the first reading of the following changes to Sec 2-3-46

Sec. 2-3-46 to be changed to the following:

Definitions.

The following words and phrases when used in this Article, for the purposes of this Article, have the meanings respectively ascribed to them in this Section, except in those instances where the context clearly indicates a different meaning:

Accommodations means any room or rooms, lodgings, accommodations, or space at a Lodging Facility for which tax is imposed on the retail sale of the same pursuant to this Article.

Accommodations fee means the room charge less the discount room charge, if any, provided that the accommodations fee must not be less than \$0.

Accommodations intermediary means any person other than an accommodations provider that (i) facilitates the sale of an accommodation and (ii) either (a) charges a room charge to the customer, and charges an accommodations fee to the customer, which fee it retains as compensation for facilitating the sale; (b) collects a room charge from the customer; or (c) charges a fee, other than an accommodations fee, to the customer, which fee it retains as compensation for facilitating the sale. For purposes of this definition, "facilitates the sale" includes brokering, coordinating, or in any other way arranging for the purchase of the right to use accommodations via a transaction directly, including one or more payment processors, between a customer and an accommodations provider.

Accommodations intermediary does not include a person:

(1) If the accommodations are provided by an accommodation provider operating under a trademark, trade name, or service mark belonging to that person.

(2) Who facilitates the sale of an accommodation if (i) the price paid by the customer to such person is equal to the price paid by such person to the accommodations provider for the use of the accommodations and (ii) the only compensation received by such person for facilitating the sale of the accommodation is a commission paid from the accommodation provider to such person; or

(3) Who is licensed as a real estate licensee pursuant to Article 1 (§ 54.1-2100 et seq.) of Chapter 21 of Title 54.1 of the Virginia Code, when acting within the scope of such license.

Accommodations provider means any person that furnishes accommodations to the general public for compensation. The term “furnishes” includes the sale of use or possession or the sale of the right to use or possess.

Town means the Town of Chase City, Virginia.

Discount room charge means the full amount charged by the accommodation provider to the accommodation intermediary, or an affiliate thereof, for furnishing the accommodations.

Lodging Facility means any public or private hotel, inn, apartment hotel, hostelry, tourist camp, tourist cabin, tourist home or house, camping grounds, club, motel, rooming house, any place that offers Short-Term Lodging, or other place within the town offering accommodations for one or more persons at any one time, and the owner and operator thereof, who, for compensation, furnishes accommodations to any transients as hereinafter defined.

Person means individuals, firms, partnerships, associations, corporations, persons acting in representative capacity and combinations of individuals of whatever form and character.

Room charge means the total charge made to, or total price paid by or for, a transient in a retail sale for the use or possession of accommodations at any such Lodging Facility before taxes. “Room charge” includes any fee charged to the customer and retained as compensation for facilitating the sale, whether described as an accommodations fee, facilitation fee, or any other name.

Retail Sale means a sale to any person for any purpose other than for resale.

Transient means any person who, for any period of less than thirty consecutive days either at his own expense or at the expense of another, obtains accommodations in any Lodging Facility as hereinabove defined, for which a charge is made.

Treasurer means the town treasurer and any of his/her duly authorized agents.

2. Town Council to approve the first reading of the ordinance change as presented.