

CHARLES CITY COUNTY

TRANSIENT OCCUPANCY TAX

“LODGING TAX”



The transient occupancy tax (lodging/TOT tax) is a flat percentage imposed on the charge for the occupancy of any room or space in hotels, motels, boarding houses, travel campgrounds, and other facilities providing lodging for less than thirty days. The tax applies to rooms intended or suitable for dwelling and sleeping. The tax does not apply to rooms utilized for alternative purposes, such as banquet rooms and meeting rooms. *Currently, 35 Virginia towns, cities, and counties impose a TOT at a rate of 1 – 2%.* -Weldon Cooper Center Tax Rates 2016 Study

- The Charles City County Board of Supervisors adopted a 2% Lodging Tax in June of 2018.
- Lodging establishments will be responsible for remitting the tax collected by the 20th of each month.
- The first payment will be due January 20, 2019.
- Charles City County has provided payment coupons that should accompany your monthly payment. These coupons can be printed from the county’s website: www.co.charles-city.va.us. Coupons will also be available at the Treasurer’s office should you wish to pay in person. Payment is to be remitted to the Treasurer’s Office: P.O. Box 38, Charles City, VA 23030.
- For more information about the lodging tax contact the Commissioner of the Revenue’s office at 804-652-2161.