

LODGING TAX

Instructions and Information

1. **LAW** – An ordinance of the Town of Amherst, Virginia adopted June 27, 2007, effective July 1, 2007.
2. **WHO MUST PAY TAX** – Any person receiving taxable lodging charges must collect tax from the person paying such charges.
3. **RATE OF TAXATION** – A person defined in this ordinance shall collect a tax of 5% of the charge made from any transient for which a room rental charge is made.
4. **TIME AND MANNER OF PAYMENT** – Remittance covering taxes collected for any calendar month, or due for any calendar month, should be made to the Town of Amherst, P.O. Box 280, Amherst, VA 24521 on or before the 20th of the month following the month taxes are collected.
5. **PENALTIES** – The collector shall add to the tax a penalty of 10% of the tax plus interest on tax and penalty at the rate of 8% per annum until paid, if not paid according to law. Penalty and interest shall commence from the date such taxes are due and payable.
6. **RECORDS** – Every person liable for the collection and payment of taxes shall keep and preserve for a period of two years suitable records as may be necessary to determine such tax.

Payable to: TOWN OF AMHERST
Colan Davis, Treasurer
P.O. Box 280
Amherst, VA 24521

LODGING TAX

Month of _____

Business Name: _____

Location: _____

Mailing Address: _____

Lodging subject to tax _____

Tax on Lodgings at 5% _____

Less 3% of taxes collected
if paid by the 20th of the
following month _____

Total Tax Due _____

Penalty 10% _____

Interest 8% Per Annum _____

TOTAL DUE _____

This information is true and accurate to the best of my knowledge:

Authorized Signature: _____ Date: _____

Please return this form to ensure proper credit.