



OFFICE OF
COMMISSIONER OF THE REVENUE
FRANKLIN COUNTY

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Margaret S. Torrence
Commissioner of the Revenue

October 21, 2021

RE: 2021 Legislation regarding Transient Occupancy Taxes

Effective September 1, 2021, accommodations intermediaries as defined by the Virginia General Assembly are required to collect transient occupancy taxes on accommodation fees imposed by intermediaries for the sale of accommodations and remit the taxes to the locality.

In order to remit the taxes to our locality, you must register the business with our office. The process to register is relatively simple. The first step is to complete and submit a new business registration form. The form is available for download and online submission on our website www.franklincountyva.gov. Our office will be happy to assist you with this process and provide any instructions needed. The amended code requires accommodations intermediaries to file, collect and remit transient occupancy taxes on the amounts charged. The transient occupancy taxes for Franklin County are at the rate of 7% of the total gross receipts. The trustee remittance forms needed to remit the taxes will be provided to you after the business is registered with our locality.

A copy of the Virginia Acts of Assembly can be found on our website at www.franklincountyva.gov/739/Transient-Occupancy-Tax. Please review this document and contact our office with any questions or concerns by phone 540-483-3083 opt.2 or email: CORBusiness@franklincountyva.gov.

Sincerely,

Margaret S. Torrence
Commissioner of the Revenue
Franklin County