OFFICE OF THE COMMISSIONER OF THE REVENUE
Gerald H. Gwaltney, Commissioner of the Revenue
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Food & Beverage (Meals) and Transient Occupancy (Lodging) Taxes:

Food and Beverage, and Transient Occupancy taxes (more commonly known as Meals and Lodging Taxes) are collected monthly and remitted to the County. Please refer to the information and instructions below for each tax.

Due Dates & Penalties:

Monthly Food and Beverage and/or Transient Occupancy Tax filings and payments are due by the 20th of each month to the Commissioner of the Revenue's Office. You may file online (please contact us first), by mail, or in person. Submissions must be postmarked by the 20th to avoid a 10% penalty. Late filings may also incur interest from the Treasurer's Office.

Food & Beverage Tax (Meals):

This tax must be collected and remitted by restaurants, caterers, food vendors, and others who sell food that is intended for immediate consumption. The tax is 6% for food & beverages. Businesses must register using the Food & Beverage Tax Remittance Form when they first apply for a Business License. You must file the remittance form each month, even if there have been no sales. Non-filers will be taxed and billed based on an estimate.

Transient Occupancy Tax (Lodging):

The 5% Transient Occupancy Tax must be collected and remitted by hotels, motels, rooming houses, bed & breakfasts, vacation rentals, campgrounds, and others who provide lodging for under 30 days. Lodging businesses must register using the Transient Lodging Tax Remittance Form when they apply for a Business License. You must file the remittance form each month, even if there have been no sales. Non-filers will be taxed and billed based on an estimate.

Record Keeping:

Every person liable for the collection and payment of taxes shall keep and preserve for a period of five (5) years suitable records as may be necessary to determine such tax.