COUNTY OF ISLE OF WIGHT
OFFICE OF THE COMMISSIONER OF THE REVENUE
PO Box 107, Isle of Wight, VA 23397 (757) 365-6263
Email: blcoriow@isleofwight.gov

ACCOMMODATIONS PROVIDER ANNUAL ATTESTATION

Name of Accommodations Provider (Host): _____ Telephone: _____ Email: _____

SECTION 1

Business License Account Number (if known) _____

Business Legal Name _____

Trade Name _____

Business Structure:
- ☐ Sole Proprietorship
- ☐ Partnership
- ☐ Limited Liability Company (LLC)
- ☐ Corporation
- ☐ Other _____

EIN or SSN _____ Business Start Date in the County _____

Physical Business Address _____ ☐ Mailing Address (if different) _____

List all rental platforms (online or otherwise) on which you advertise this property (AirBnB, Expedia, VRBO, etc…):

Will all rentals be booked SOLELY through an accommodations intermediary? (See the reverse of this form for the Code of Virginia's definition of *accommodations intermediary*.)

☐ YES - Complete SECTION 2 ☐ NO – Complete SECTION 3

SECTION 2

I hereby attest and affirm the following:

For the next twelve months, accommodations provided by me at the property indicated above will be facilitated by an accommodations intermediary, as defined in § 58.1-3818.8 and § 58.1-602 of the Code of Virginia. As such, I am not required to file a monthly transient occupancy tax report with the Commissioner of the Revenue.

It is my responsibility to file this attestation with the Commissioner of the Revenue annually on March 1 or on the first business day in March (if March 1 happens to fall on a weekend or holiday).

It is my responsibility to secure an annual business license, short-term rental permit, and file and pay tangible business personal property tax on furnishings and fixtures located in the rental property.

Signature of Accommodations Provider _____ Print _____ Date _____

SECTION 3

I acknowledge that I am required to file a monthly report with the Commissioner of the Revenue detailing all transient occupancy taxes collected by me or on my behalf for accommodations at the above-indicated property. For any and all accommodations NOT facilitated by an accommodations intermediary, I am responsible for collecting, reporting, and remitting transient occupancy tax to the Commissioner of The Revenue in accordance with Chapter 15 Taxation-Article IX of the Isle of Wight County Code. I understand that the failure to collect, file, and remit in such an instance would be subject to criminal penalties.

It is my responsibility to secure an annual business license, short-term rental permit, and pay tangible business personal property tax on furnishings and fixtures located in the rental property.

Signature of Accommodations Provider (Host) _____ Print _____ Date _____

Who will be responsible for filing and payment of monthly transient occupancy tax remittances (if someone other than the accommodations provider)?

Name of Responsible Party _____ Telephone: _____ Email: _____

"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 via 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 accommodations provider operating under a trademark, trade name, or service mark belonging to such 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 accommodations 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, 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.