



TOWN OF CHILHOWIE, VIRGINIA

Mayor: Gary L. Heninger
 Council: Donna S. Blevins
 Billy L. Clear
 J. Brent Foster
 Lewis W. Shortt, Jr.
 Julie Sturgill
 P.J. Wolfe

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Town Manager: John E.B. Clark, Jr.
 Clerk/Treasurer: Marlene E. Henderson
 Police Chief: Andrew K. Moss
 Director Public Works: Jay Keen
 Fire /EMS Chief: C. David Haynes
 Building Official: Randy Sturgill
 Recreation/Special Events Coordinator: Ron Cahill
 Legal: Cassel & Crewe, P.C.

LODGING TAX MONTHLY REPORT

FOR THE MONTH OF _____ 20__

BUSINESS NAME AND ADDRESS

1. LODGING CHARGES SUBJECT TO TAX	_____
2. TAX ON LODGING AT 5% OF (1)	_____
3. LESS 5% OF TAX (2) COLLECTION FEE	_____
4. TOTAL TAX DUE: (2) LESS (3)	_____
5. PENALTY (10% OF TAX DUE)	_____
6. INTEREST TO DATE (10% PER ANNUM)	_____
TOTAL DUE IF PAID AFTER DUE DATE	_____
MAKE CHECKS PAYABLE TO: TOWN OF CHILHOWIE	
INSTRUCTIONS AND INFORMATION OF REVERSE SIDE	
SIGNATURE OF BUSINESS REPRESENTATIVE	_____



PROVIDING SERVICE SINCE 1913 TO THE CITIZENS
 OF THE TOWN OF CHILHOWIE AND OF SMYTH AND WASHINGTON COUNTIES.



1. **WHO MUST PAY TAX -** Any person receiving taxable lodging charges must collect the tax from the person paying such charges.
2. **RATE OF TAXATION -** A person as defined in the ordinance shall collect a tax of 5% of the charges made from any person for which a room rental charge is made.
3. **TIME AND MANNER OF PAYMENT -** Remittance covering taxes collected less 5% of taxes collected for any calendar month shall be made to the Town Treasurer on or before the 20th of the month following the month taxes are collected.
4. **PENALTIES -** The Treasurer shall add to the tax a penalty of 10% of the tax plus interest on tax and penalty until paid. Penalty shall commence from the date such taxes are due and payable. Interest shall begin to accrue on the first day of the month next following the month in which such taxes are due.
5. **RECORDS -** Every person liable for the collection and payment of taxes shall keep and preserve for a period of four years suitable records as may be necessary to determine such tax.