



## TOWN OF CHILHOWIE, VIRGINIA

Mayor: Gary L. Heninger  
Council: Billy L. Clear  
Shannon Donnelly  
J. Brent Foster  
Bob Jeter  
Julie Sturgill  
P.J. Wolfe

325 East Lee Highway  
P.O. Box 5012  
Chilhowie, Virginia 24319  
Phone: (276) 646-3232  
Fax: (276) 646-3012  
www.chilhowie.org

Town Manager: John E.B. Clark, Jr.  
Clerk/Treasurer: Marlene L. Henderson  
Police Chief: Andrew K. Moss  
Director Public Works: Jay Keen  
Fire/EMS Chief: C. David Haynes  
Building Official: C. David Haynes  
Recreation/Special Events Coordinator: Jeff Smarr  
Legal: Cassell & 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	_____

- 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 20<sup>th</sup> 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.**