



MONTGOMERY COUNTY
COMMISSIONER OF THE REVENUE
BRENDA H. WINKLE, COMMISSIONER OF THE REVENUE

755 ROANOKE STREET, SUITE 1A, CHRISTIANSBURG, VIRGINIA 24073-3170

ACCOMMODATIONS PROVIDER ANNUAL ATTESTATION

Due Annually by May 1st

Name of Accommodations Provider (Host)			Phone Number:			Email Address:		
SECTION 1								
Business Legal Name			EIN or SSN			Business Start Date		
Trade Name			Location Address					
Mailing Address								
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 Code of Virginia's definition below)								
<input type="checkbox"/> YES - Complete SECTION 2			<input type="checkbox"/> 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 § 58.1-3602 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 by May 1st								
It is my responsibility to secure any permit required by the County and to file and pay tangible business personal property tax on business tangible property (anything available for use by the guests) located in the rental property.								
Signature of Accommodations Provider (Host)			Printed Name			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 all accommodations NOT facilitated by an accommodation's intermediary, I am responsible for collecting, reporting, and remitting transient occupancy tax to Montgomery County per Sec 2-170 - 2-179 of the Montgomery 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, homestay permit (where applicable), and pay tangible business personal property tax on furnishings and fixtures located in the rental property.								
Signature of Accommodations Provider (Host)			Printed Name			Date		

"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 provider" means any person who 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.