

LODGING TAX REGISTRATION

Name of Owner _____

Trade Name _____

Location _____

Mailing Address _____

Phone Number _____

Federal Identification # or Social Security # _____

I, the above named prospective lodging establishment (hotel/motel/inn/hostelry/tourist home/rooming house or other lodging place) within the city offering lodging for compensation to any transient as defined by city ordinance on this date _____, register for collection of lodging tax. This tax is to be reported each calendar month showing amount of charges collected for lodging and the amount of tax on the appropriate forms provided by the Commissioner of the Revenue. This information shall be submitted to the **Commissioner of the Revenue, P. O. Drawer 58, Covington, VA 24426**, on or before the **20th** day of the calendar month following the month being reported. Each report shall be accompanied by a remittance of the amount of tax due, made payable to the **City Treasurer**.

If any person whose duty it is to do so, shall fail or refuse to make the report or remit the tax required within the time and in the amount required, there shall be added to the tax by the Commissioner of the Revenue a **penalty** in the amount of 5% of the tax, or a minimum of \$2.00, if such failure is for not more than 30 days duration, and thereafter, interest shall be payable on such overdue tax and penalty in the amount of 6% per annum.

I, the above named prospective lodging establishment, understand that the lodging taxes collected by me are to be held in trust for the City of Covington and cannot be used by me for any other purpose and if they are it constitutes a misappropriation of funds and under Virginia State Code 58.1-3819E it shall constitute embezzlement.

Signed _____ Date _____

Title _____