



COMMISSIONER OF THE REVENUE

Short Term Rental tax

Owner Name:			Business/ Trade Name:		
Mailing Address:			Email:		
City:	State:	Zip:	Phone:		

A. Billing Information					
Contact Person:			VA Sales Tax #:		
Location of Rental Property:					
Description of Rental Property:			Year:	Account Number:	
Receipts reported are for quarter ending: (Please check quarter)		March 31	June 30	September 30	December 31

B. Tax Calculation		
1	Gross Receipts for all Rentals	\$
2	Gross Receipts for Short Term Rentals	\$
3	Net Due (1% of line 2)	\$
4	Penalty (See reverse)	\$
5	Interest (.83% per month, 10% annually)	\$
6	Total Due (Sum of lines 3,4,5)	\$

C. Declaration of Seller

I declare that the foregoing statement and figures are true, full and correct to the best of my knowledge and belief.

Signature of Owner or Agent

Date

Title

Email or Phone

Office use only

Please make all checks payable to the **City of Salem, Treasurer**.
Remit to **Commissioner of the Revenue**, PO Box 869, Salem VA 24153

Received	
Payment Amount	
Other	

Instructions and Procedures

Due Dates: Returns are to be remitted quarterly and should be filed within 30 days of the last day of the quarter for which you are filing.

Tax Rate: One percent (1%) of the total amount charged to each person for the rental of daily rental property.

What is Daily Rental Property? all tangible personal property held for rental and owned by a person engaged in the short term rental business, except trailers as defined in Code of Virginia, § 46.2-100, and other tangible personal property required to be licensed or registered with the state department of motor vehicles, state department of game and inland fisheries or state department of aviation. Except for daily rental of passenger cars, all rental property that is not daily rental property shall be classified pursuant to Code of Virginia, § 58.1-3503.

What is Short Term/Daily Rental Tax?: Localities in Virginia are authorized by the Code of Virginia to levy a tax which can not exceed 1% of the gross proceeds of a person engaged in the short term rental business as defined in State of Virginia Code Section 58.1-3510

Who collects the short term rental tax? Any person engaged in the short term rental business as defined in [section 82-178](#) shall collect the rental tax from the lessee of the daily rental property at the time of the rental.

Penalties for failure to file or late filing: A penalty of six percent (6%) of the tax due if the failure is for not more than one month, with an additional six percent (6%) for each additional month the failure occurs not to exceed thirty percent (30%) of the tax shall be added to all delinquent filings. In no case shall the penalty be less than \$10, even if no tax is due for the period for which the return was required. Violation of any provision of this code shall be guilty of a Class 1 misdemeanor pursuant to VA Code 58.1-636.

Quarterly Remittance Procedures: Please make checks payable to “City of Salem Treasurer” and remit tax accompanied by the [Short Term/Daily rental tax remittance form](#) to:

City of Salem
Commissioner of the Revenue
P O Box 869
Salem, VA 24153

**** For further information regarding this tax please refer to the Code of Virginia 58.1-3510.1 or City of Salem Code 82-176-183**