



## **TOWN OF LURAY**

Post Office Box 629

Luray, Virginia 22835

Phone: 540-743-5511 Fax: 540-743-1486

### **NEW BUSINESS LICENSE CHECKLIST – LODGING**

\_\_\_\_\_ Complete the top portion of the **Business License Application**. Leave the “gross receipts” portion blank. Sign and date at the bottom.

\_\_\_\_\_ Complete the form titled “**Page County Building Department Information**”. **Take this form to the Page County Building & Zoning Office at 103 South Court Street or fax to 540-743-1419.** This form will need to be approved by the Page County Building Official and returned to the Luray Town Office along with your Business License Application.

\_\_\_\_\_ Complete the **Sign Permit Application** for any new signs or changes to existing signs (if applicable).

\_\_\_\_\_ Complete the **Zoning Clearance Application**.

\_\_\_\_\_ Keep the **Meals Tax Ordinance** and **Lodging Tax Ordinance** for your records.

\_\_\_\_\_ If you will be serving prepared meals to your guests, complete the **Registration For Food & Beverage Tax** form.

\_\_\_\_\_ Keep the **Local Tax on Food and Beverage** form and the **Transient Occupancy Tax Remittance** form for your records. Copies of this form can be made for your monthly remittance or you can download this form from our website [www.townofluray.com](http://www.townofluray.com).

\_\_\_\_\_ **Bring all completed and signed forms to the Luray Town Office for review. Fees will be determined upon approval.**

**TOWN OF LURAY BUSINESS LICENSE APPLICATION**  
**POST OFFICE BOX 629 LURAY, VIRGINIA 22835**  
**540-743-5511 OR FAX 540-743-1486**

BUSINESS NAME \_\_\_\_\_ APPLICANT'S NAME \_\_\_\_\_

BUSINESS LOCATION \_\_\_\_\_ MAILING ADDRESS \_\_\_\_\_

TELEPHONE \_\_\_\_\_ FAX # \_\_\_\_\_ SOCIAL SECURITY # \_\_\_\_\_

FEDERAL ID # \_\_\_\_\_ SALES TAX # \_\_\_\_\_ EMAIL \_\_\_\_\_

**DESCRIBE TYPE OF BUSINESS AND ACTIVITIES IN DETAIL**

\_\_\_\_\_

\_\_\_\_\_

**ALL BUSINESSES MUST STATE THEIR PREVIOUS YEAR'S VOLUME OF GROSS RECEIPTS LESS SALES TAX.**  
**THE INFORMATION FURNISHED BY YOU ON THIS FORM IS THE BASIS USED IN ASSESSING YOUR BUSINESS**  
**LICENSE IN THE TOWN OF LURAY.**

...REPORT GROSS RECEIPTS BELOW...

**THE TREASURER'S OFFICE WILL CALCULATE YOUR LICENSE FEE**

DESCRIPTION	GROSS RECEIPTS
RETAIL MERCHANT	
WHOLESALE MERCHANT	
PROFESSIONAL	
BUSINESS, PERSONAL, REPAIR SERVICE DESCRIPTION	
CONTRACTOR BUSINESS WITHIN TOWN LIMITS	
CONTRACTOR (OUTSIDE TOWN LIMITS) (only report receipts made within Town of Luray)	
FINANCIAL SERVICES	
GASOLINE AND FUEL OIL DEALERS	
ITINERANT MERCHANT OR PEDDLER <input type="checkbox"/> \$500.00 per year	
REAL ESTATE BROKER, APPRAISER, SALESPERSON	
DIRECT SELLER	
TELEPHONE	
BEER AND WINE OFF PREMISES \$37.50 <input type="checkbox"/>	
BEER AND WINE ON PREMISES \$37.50 <input type="checkbox"/>	
MIXED BEVERAGES <input type="checkbox"/> \$200.00	
VENDING MACHINES(# OF MACHINES _____)	
BOTTLER'S LICENSE <input type="checkbox"/> \$500.00	
DISTILLERY <input type="checkbox"/> Under 5,000 gal, Over 5,000 gal <input type="checkbox"/>	
TOBACCO - \$20.00	
BREWERY - \$250.00 <input type="checkbox"/>	

**I HEREBY SWEAR OR AFFIRM THAT THE ABOVE INFORMATION AS TO GROSS RECEIPTS, SALES, COMMISSIONS, PURCHASES AND CONTRACTS IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.**

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

THIS FORM MUST BE COMPLETED AND LICENSE PURCHASED BY MARCH 1<sup>ST</sup>  
10% PENALTY ADDED IF LICENSE IS NOT PAID BY MARCH 1<sup>ST</sup>  
INTEREST PER ANNUM OR .83% PER MONTH

ZONING DISTRICT \_\_\_\_\_

ZONING ADMINISTRATOR APPROVAL \_\_\_\_\_

ACCOUNT NUMBER \_\_\_\_\_

**Page County Building Department Information  
Required for the Town of Luray Business License**

Date: \_\_\_\_\_ Tax Map #: \_\_\_\_\_ SS/ID #: \_\_\_\_\_

**Applicant:**

**Owner of Property (if different):**

Name: \_\_\_\_\_ Name: \_\_\_\_\_

Address: \_\_\_\_\_ Address: \_\_\_\_\_

Telephone #: \_\_\_\_\_ Telephone #: \_\_\_\_\_

Name of Proposed Business: \_\_\_\_\_

Type of Business: \_\_\_\_\_

**Check Only One:** In Home Occupation: \_\_\_\_\_ Stand Alone Business: \_\_\_\_\_

New Construction: Yes \_\_\_\_\_ No \_\_\_\_\_ Current Use of Property: \_\_\_\_\_

Will this Business be open to the public? Yes \_\_\_\_\_ No \_\_\_\_\_

Number of Employees: \_\_\_\_\_ Number of Patrons per Day: \_\_\_\_\_

Public Water and Sewer Available? Yes \_\_\_\_\_ No \_\_\_\_\_

Page County E911 Address of Proposed Business: \_\_\_\_\_

Signature of Applicant/Owner: \_\_\_\_\_ Date: \_\_\_\_\_

Page County Building Official: Approved \_\_\_\_\_ Denied \_\_\_\_\_

Date: \_\_\_\_\_

*Page County Building Official*

**Note: Effective October 12, 2005, this form must be completed by the applicant/owner and delivered to the Page County Department of Inspections for approval. Prior to issuance of a Business License by the Town of Luray, approval must be received from the Department of Inspections.**



**Town of Luray**  
**Sign Permit Application**  
Application No.: \_\_\_\_\_

I, as owner or authorized agent for the work described below, do hereby certify that I have the authority to make this application for a Sign Permit for the activity described below and as shown on any attached plans, that the information provided is correct and that any sign and its placement will conform to the regulations of the Town's *Zoning Ordinance*, Article VIII-Signs, and other codes of the Town of Luray, County of Page, and Commonwealth of Virginia, as applicable. Further I understand that any deviation from the application as requested shall require the express written approval of the Zoning Administrator.

**Applicant Information:**

Applicant Name \_\_\_\_\_

Company Name \_\_\_\_\_

Address \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

**Sign Contractor Information**

Company Name \_\_\_\_\_

Address \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

**Property Owner Information:**

Owner Name \_\_\_\_\_

Address \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

**Property Information:**

Site Address \_\_\_\_\_

Page County Tax Map Number \_\_\_\_\_ Town Zoning District \_\_\_\_\_

**Request Information:**

Sign Dimensions \_\_\_\_\_

Nature of Sign Request (Describe Fully) \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Sign Type:**   ☐ Wall Mount        ☐ Projection        ☐ Pole Mount        ☐ Monument

**Please include sketch of all buildings with sign dimensions and locations**

Please submit a sketch of Site Plan on attached sheet of the proposed sign(s) to include all of the following that will apply to your proposed application.

- 1) Position of the sign in relation to adjacent lot lines, buildings, sidewalks, streets and intersections.
- 2) General description of structural design and construction of materials to be used.
- 3) Specifications indicating the height, length, depth, perimeter and area dimensions, square footage, means of support, method of illumination, colors, and any other significant aspect of the proposed sign.
- 4) Size and placement of all existing signs to remain on the property.
- 5) Pictures or artist's renderings of signs.
- 6) Building dimensions and total square footage of building.
- 7) Name of street(s) parallel with front of structure and other adjacent streets.

**Applicant, Property Owner, and Sign Erector hereby covenant to restore any and all damages to sidewalks, streets, alleys, sewers, gas mains, and electrical installations which may result.**

I hereby certify that the information provided on this application is correct and that the construction will conform to all relevant Building Code requirements and private restrictions, if any, which may be imposed upon the above property by Deed.

I hereby certify that the information provided on this application is correct and the sign(s) meet all Town, County and State requirements. Refer to Article VIII of Luray Code of Ordinances, [townofluray.com](http://townofluray.com)

Signature of Applicant: \_\_\_\_\_

Date: \_\_\_\_\_

Owner's Authorization (if different) – I am the owner of the property described above and I am aware of the contents of this permit application. I have authorized (print)

\_\_\_\_\_ to act on my behalf in submitting this permit application.

Signature of Property Owner: \_\_\_\_\_

Date: \_\_\_\_\_



**Town of Luray**  
**Zoning Clearance Application**  
Application No.: \_\_\_\_\_

I, as owner or authorized agent for the property described below, do hereby certify that I have the authority to make this application for a Zoning Permit for the activity described below and as show on any attached plans or specifications, that the information provided is correct and that any construction/use will conform to the regulations of the Town's *Zoning Ordinance* and other codes of the Town of Luray, County of Page, and Commonwealth of Virginia, as applicable. This permit application authorizes the Zoning Administrator or designee to perform reasonable site inspections as required to confirm information provided and compliance with the conditions applicable to this permit. Further I understand that any deviation from the application as requested shall require the express written approval of the Zoning Administrator.

**Purpose of Application:**    ☐ Business License                      ☐ Inside Renovations                      ☐ Temporary Pool

**Applicant Information:**

Applicant Name \_\_\_\_\_

Company Name \_\_\_\_\_

Address \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

**Property Owner Information:**

Owner Name \_\_\_\_\_

Address \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

**Property Information:**

Site Address \_\_\_\_\_

Page County Tax Map Number \_\_\_\_\_ Town Zoning District \_\_\_\_\_

**Request Information:**

Nature of Request (Describe Fully) \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

For Pools: Include sketch of proposed placement on lot in relation to home and neighboring lots on back of application  
For Business License: All taxes must be current; Any signage will require separate permit application  
For Inside Renovations: Please identify contractor, anticipated construction time, and estimated value of improvements in description

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

\_\_\_\_\_  
Zoning Administrator

\_\_\_\_\_  
Date

\_\_\_\_\_  
Comments:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## ARTICLE VII. - MEALS TAX

*Footnotes:*

--- (5) ---

**State Law reference**— *Excise tax on meals, Code of Virginia, § 58.1-3840.*

### Sec. 78-171. - Levy.

The town hereby imposes and levies an excise tax at a rate of four percent on all meals purchased in the town, regardless of where such meals are prepared or consumed, except as provided herein.

(Code 1981, § 17-91; Ord. of 7-10-2000, § II; Ord. of 10-10-2000, § II; Ord. of 7-1-2013(2), § 1)

### Sec. 78-172. - Exemptions.

- (a) No such tax on meals may be imposed on:
  - (1) That portion of the amount paid by the purchaser as a discretionary gratuity in addition to the sales price of the meal; or
  - (2) That portion of the amount paid by the purchaser as a mandatory gratuity or service charge added by the restaurant in addition to the sales price of the meal, but only to the extent that such mandatory gratuity or service charge does not exceed 20 percent of the sales price.
- (b) No such tax on meals may be imposed when sold or provided by:
  - (1) Boarding houses that do not accommodate transients;
  - (2) Cafeterias operated by industrial plants for employees only;
  - (3) Restaurants, as such term is defined in subdivision 9(a) of Section 35.1-1 of the Code of Virginia, as amended, to their employees as part of their compensation when no charge is made to the employee;
  - (4) Volunteer fire departments and rescue squads; nonprofit churches or other religious bodies; educational, charitable, fraternal, or benevolent organizations, the gross proceeds of which are to be used by such church, religious body or organization exclusively for nonprofit educational, charitable, benevolent, or religious purposes;

- (5) Churches that serve meals for their members as a regular part of their religious observances;
  - (6) Public or private elementary or secondary schools, or public or private colleges and universities, to their students or employees;
  - (7) Hospitals, medical clinics, convalescent homes, nursing homes, or other extended care facilities to patients, residents or employees thereof;
  - (8) Daycare centers;
  - (9) Homes for the aged, infirm, handicapped, battered women, narcotic addicts, or alcoholics;
  - (10) Age-restricted apartment complexes or residences with restaurants, not open to the public, where meals are served and fees are charged for such food and beverages, and are included in rental fees; or
  - (11) Vending stands or other business enterprises under the jurisdiction of the Department for the Blind and Vision Impaired, and located on property acquired and used by the United States for any military or naval purpose.
- (c) No such tax on meals may be imposed:
- (1) When used or consumed and paid for by the commonwealth, any political subdivision of the commonwealth, or the United States;
  - (2) Provided by a public or private nonprofit charitable organization or establishment to elderly, infirm, blind, handicapped, or needy persons in their homes, or at central locations; or
  - (3) Provided by private establishments that contract with the appropriate agency of the commonwealth to offer food, food products, or beverages for immediate consumption at concession prices to elderly, infirm, blind, handicapped, or needy persons in their homes or at central locations.
- (d) No such tax on meals may be imposed on the following items when purchased for off-premises consumption:
- (1) Food and beverages sold in factory sealed containers or packages, and purchased for off-premises consumption;
  - (2) Food and beverages purchased from grocery stores and convenience stores, or for human consumption as "food" is defined in the Federal Food Stamp Act of 1977, as amended, and federal regulations adopted pursuant to that act, except for the following items ready for human consumption at a



delicatessen counter: sandwiches, salad bar items sold from a salad bar, prepackaged single-serving salads consisting primarily of an assortment of vegetables, and nonfactory sealed beverages;

- (3) Food and beverages sold through vending machines; or
- (4) Food and beverages purchased with food coupons issued by the United States Department of Agriculture under the Food Stamp Program or drafts issued through the Virginia Special Supplemental Food Program for Women, Infants, and Children.

(Code 1981, § 17-92; Ord. of 7-10-2000, § III; Ord. of 10-10-2000, § III; Ord. of 7-1-2013(2), § 1)

#### Sec. 78-173. - Collection.

- (a) The tax imposed on meals shall be added to the amount of the purchase, and then collected by the seller and paid by the purchaser at the time such charge is due.
- (b) All meals tax collections shall be deemed to be held in trust for the town.
- (c) The wrongful and fraudulent use of such collections other than remittance of the same as provided by law shall constitute embezzlement pursuant to Section 18.2-111 of the Code of Virginia, as amended.

(Code 1981, § 17-93; Ord. of 7-10-2000, § IV; Ord. of 10-10-2000, § IV; Ord. of 7-1-2013(2), § 1)

#### Sec. 78-174. - Reporting.

- (a) Every person required to pay the tax on meals imposed by this article shall keep and maintain records of all taxable purchases, for a period of five years from the date of each purchase, setting forth information as the treasurer may require, to include, but not limited to, the following:
  - (1) The date of all taxable purchases;
  - (2) The amount of all taxable purchases;
  - (3) The amount of tax levied on all purchases; and
  - (4) The amount of tax collected on all purchases.
- (b) The treasurer shall have the power to examine and duplicate all such records at reasonable times, without unreasonably interfering with any business, for the purpose of enforcing the provisions of this article.
- (c)

Every person required to pay the tax on meals imposed by this article shall, by the 20<sup>th</sup> day of the following month, file a report with the treasurer, setting forth information as the treasurer may require, to include, but not limited to, the following:

- (1) The monthly gross purchases of meals;
- (2) The monthly gross purchases of meals exempt from such tax;
- (3) The monthly gross tax levied on all purchases; and
- (4) The monthly gross tax collected on all purchases.

(Code 1981, § 17-94; Ord. of 7-10-2000, § V; Ord. of 10-10-2000, § V; Ord. of 7-1-2013(2), § 1)

#### Sec. 78-175. - Payment.

The seller shall pay all meals tax collections to the town as provided in this article and as the treasurer may require.

(Code 1981, § 17-95; Ord. of 7-10-2000, § VI; Ord. of 10-10-2000, § VI; Ord. of 7-1-2013(2), § 1)

#### Sec. 78-176. - Penalties.

Any person willfully failing or refusing to collect, report or pay the tax on meals as required under this article within the time required shall also pay a penalty in the amount of ten percent of the tax on meals, or a minimum of \$10.00 if such failure is not more than 30 days in duration, and thereafter, shall pay interest in the amount of 12 percent per annum.

(Code 1981, § 17-96; Ord. of 7-10-2000, § VII; Ord. of 10-10-2000, § VII; Ord. of 7-1-2013(2), § 1)

#### Sec. 78-177. - Enforcement.

- (a) If any person shall fail or refuse to timely collect, report or pay the tax on meals imposed under this article, or if the treasurer has reasonable cause to believe that an erroneous statement has been filed, the treasurer shall proceed in such manner as is practicable to obtain facts and information on which to base an estimate of the tax due the town and, shall make such investigation and take such testimony and other evidence as may be necessary, provided that notice and opportunity to be heard be given any person who may become liable for the amount owing prior to any determination by the treasurer.

- (b) As soon as the treasurer has procured whatever facts and information as may be obtainable upon which to base the assessment of any tax payable by any person who has failed to collect, report, or pay such tax, the treasurer shall proceed to determine and assess against such person the tax, penalty, and interest provided in this article, and shall notify the person by certified or registered mail sent to his last known address of the amount of such tax, penalty, and interest. The total amount thereof shall be payable ten days after the date such notice is given.

---

(Code 1981, § 17-97; Ord. of 10-10-2000, § VIII; Ord. of 7-1-2013(2), § 1)

Sec. 78-178. - Violation.

- (a) Any person willfully failing or refusing to collect, report or pay the tax on meals as required under this article shall, upon conviction thereof, be guilty of a Class 1 misdemeanor, except that any such person shall be guilty of a Class 3 misdemeanor if the amount of tax lawfully assessed is \$1,000.00 or less.
- (b) Each violation of this article shall constitute a separate offense, and conviction of any such violation shall not relieve any person from the collection, reporting or payment of the tax on meals imposed under this article.

(Code 1981, § 17-98; Ord. of 10-10-2000, § IX; Ord. of 7-1-2013(2), § 1)

Secs. 78-179—78-189. - Reserved.

PART II - CODE  
Chapter 78 - TAXATION  
ARTICLE VI. TRANSIENT OCCUPANCY TAX

---

**ARTICLE VI. TRANSIENT OCCUPANCY TAX**

**Sec. 78-141. Definitions.**

~~*Accommodations:* Any room or space within the town available in exchange for compensation as lodging for continuous occupancy for fewer than 30 consecutive days, including hotels, motels, lodging houses, bed and breakfast homes, apartment houses, and townhouses.~~

*Accommodations fee:* The room charge less the discount room charge, if any, provided that the accommodations fee shall not be less than \$0.

*Accommodations intermediary:* Any person other than an accommodations provider that facilitates the sale of an accommodation, 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. 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 intermediary does not include a person:

- (a) If the accommodations are provided by an accommodations provider operating under a trademark, trade name, or service mark belonging to such person; or
- (b) Who facilitates the sale of an accommodation if the price paid by the customer to such person is equal to the price paid by such person to the accommodations provider for the use of the accommodations; and the only compensation received by such person for facilitating the sale of the accommodation is a commission paid from the accommodations provider to such person.

*Accommodations provider:* Any person that furnishes accommodations to the general public for compensation.

*Retail sale:* The sale or charge for accommodations.

*Room charge:* The full retail price charged to the customer for accommodations, including any accommodations fee, before taxes.

**Sec. 78-142. Levy.**

The town hereby imposes and levies a transient occupancy tax at a rate of six percent of the room charge paid for accommodations within the town.

**Sec. 78-143. Collection.**

- (a) For retail sales not involving an accommodations intermediary:
  - (1) The accommodations provider shall collect and be liable for the tax computed on the total room charge.
  - (2) The accommodations provider shall separately state the amount of the tax in the bill, invoice, or similar documentation and shall add the tax to the total price paid for the accommodations.
- (b) For retail sales involving an accommodations intermediary:
  - (1) The accommodations intermediary shall collect and be liable for the tax computed on the total room charge.

- 
- (2) The accommodations intermediary shall separately state the amount of the tax on the bill, invoice, or similar documentation and shall add the tax to the room charge. Thereafter, such tax shall be a debt from the customer to the accommodations intermediary recoverable at law in the same manner as other debts.
  - (c) For any retail sale of accommodations involving two or more accommodations intermediaries, such parties may make an agreement regarding which party shall be responsible for collecting and remitting the tax, so long as the party so responsible is registered with the town for purposes of remitting the tax. In such event, the party that agrees to collect and remit the tax shall be the sole party liable for the tax, and the other parties to such agreement shall not be liable.
- 
- (d) All transient occupancy tax collections shall be deemed to be held in trust for the town.

**Sec. 78-144. Payment and Reporting.**

- (a) Accommodations providers and accommodations intermediaries shall, by the 20<sup>th</sup> day of the following month, remit payment to the treasurer with a report setting forth the following:
  - (1) The monthly gross purchases of transient occupancy;
  - (2) The monthly gross tax levied on all purchases;
  - (3) The monthly gross tax collected on all purchases; and
  - (4) The property address(es) for all taxable purchases.
- (b) Accommodations providers and accommodations intermediaries shall keep and maintain the following records for the previous five years:
  - (1) The date of all taxable purchases;
  - (2) The amount of all taxable purchases;
  - (3) The amount of tax levied on all purchases;
  - (4) The amount of tax collected on all purchases; and
  - (5) The property address(es) for all taxable purchases.

**Sec. 78-145. Interest and Penalty.**

- (a) Interest shall begin to accrue on the day following the due date at the annual rate of 10 percent.
- (b) The penalty for delinquent tax payments is the greater of \$10 or 10 percent of the tax due for the first month payment is past due, plus an additional 5 percent of the tax due for each month thereafter, up to a maximum of 25 percent of the tax due. In no event, however, shall the penalty exceed the amount of the tax.
- (c) Interest and penalties shall not be imposed if the failure was not the fault of the taxpayer.

**Sec. 78-146. Enforcement.**

- (a) The treasurer shall have the power to examine and duplicate all such records at reasonable times, without unreasonably interfering with any business, for the purpose of enforcing the provisions of this article.
- (b) If any person shall fail or refuse to timely collect, report or pay the transient occupancy tax imposed under this article, or if the treasurer has reasonable cause to believe that an erroneous statement has been filed, the treasurer shall proceed in such manner as is practicable to obtain facts and information on which to base an estimate of the tax due the town and, shall make such investigation and take such testimony and other

---

evidence as may be necessary, provided that notice and opportunity to be heard be given any person who may become liable for the amount owing prior to any determination by the treasurer.

- (c) As soon as the treasurer has procured whatever facts and information as may be obtainable upon which to base the assessment of any tax payable by any person who has failed to collect, report, or pay such tax, the treasurer shall proceed to determine and assess against such person the tax, penalty, and interest provided in this article, and shall notify the person by certified or registered mail sent to his last known address of the amount of such tax, penalty, and interest. The total amount thereof shall be payable ten days after the date such notice is given.

---

**Sec. 78-147. Violation.**

- (a) Willfully failing or refusing to collect, report or remit the tax required under this article or making false statements with intent to defraud in such reports shall be punishable as (1) a Class 3 misdemeanor if the amount of the tax lawfully assessed in connection with the return is \$1,000 or less; or (2) a Class 1 misdemeanor if the amount of the tax lawfully assessed in connection with the return is more than \$1,000.
- (b) The wrongful and fraudulent use of tax collected under this article shall constitute embezzlement pursuant to Code of Virginia § 18.2-111, as amended.
- (c) Each violation of this article shall constitute a separate offense, and a conviction of any such violation shall not relieve any person from the collection, reporting or payment of the tax, penalties, and interest imposed under this article.

**Secs. 78-148—78-170. Reserved.**

## 519 – LODGING HOUSE REGULATIONS

### *519.1. General Regulations:*

- (a) All lodging houses must comply with the following:
  - (1) Obtaining and maintaining a business license pursuant to Chapter 30, Article II of the Town Code unless exempt under state law.
  - (2) Collecting, reporting and remitting transient occupancy tax in accordance with Chapter 78, Article VI of the Town Code.
  - (3) Collecting, reporting and remitting meals tax in accordance with Chapter 78, Article VII of the Town Code.
  - (4) Applicable provisions of the Uniform Statewide Building Code, the commonwealth board of health, and all other applicable laws, regulations, inspections, and licenses shall be met.
- (b) Off-street parking is required for all guest vehicles.
- (c) Insurance coverage is required under a Commercial General Liability Insurance policy, specifically endorsed for use as a lodging house, for a minimum limit of \$500,000, from a firm licensed to provide insurance in Virginia. A copy of the certificate of insurance shall be provided with the special use permit application.
- (d) A registry showing names and addresses of occupants and dates rented shall be maintained and made available to the Town upon request.
- (e) A summary of applicable Town ordinances (to be provided by the Town), a copy of the parking plan, trash and waste pickup schedules, if any, emergency telephone numbers, and any additional rules for guests shall be posted in a prominent place.
- (f) One identification sign is permitted on the property not exceeding four square feet on either side.
- (g) No more than one rental transaction may be made for the same time period or any portion thereof.
- (h) Any meals provided shall be served to only overnight guests.

### *519.2. Occupancy Limitations:*

- (a) A maximum of six overnight guests are permitted.
- (b) The number of overnight guests and invited visitors on the property shall not exceed 10 persons at any time.
- (c) At least one overnight guest must be 18 years of age or older.

### *519.3. Safety Regulations:*

- (a) One working smoke detector shall be installed and maintained for each bedroom in compliance with the provisions of the Uniform Statewide Building Code.
- (b) For properties utilizing propane, a working carbon monoxide detector shall be installed on each floor or level on which guests sleep overnight.
- (c) One working fire extinguisher shall be provided in or near the kitchen, any other area equipped for heating food, and any area which has a flame.
- (d) An updated Certificate of Occupancy must be obtained and furnished with each special use permit application.
- (e) The equipment required in Subsections (a)-(c) shall be maintained in accordance with the manufacturer's recommendations and inspected on a quarterly basis.

*519.4. Prohibited Activities:*

- (a) Lodging houses may not be utilized for any use not expressly permitted by the zoning regulations for the zoning district in which the lodging house is located.
- (b) All overnight guests and visitors are forbidden to trespass on the lands or property of another.
- (c) All overnight guests and visitors must comply with the noise ordinance provisions set forth in Chapter 58, Article I, Section 58-5 of the Town Code, as amended.

*519.5. Enforcement:*

These regulations shall be enforced in accordance with Article VII of Appendix A of the Town Code. Repeated violations may result in revocation of the special use permit by the town council.



**TOWN OF LURAY, VIRGINIA**  
**Office of the Treasurer**  
**45 East Main Street, Post Office Box 629**  
**Luray, Virginia 22835**  
**Telephone: 540-743-5511      Fax: 540-743-1486**

**REGISTRATION FOR FOOD & BEVERAGE TAX**

A Separate Registration Form Is Required For Each Location

Taxpayer ID# \_\_\_\_\_

Virginia Sales Tax Registration Number \_\_\_\_\_

Applicant \_\_\_\_\_

Individual \_\_\_\_\_ Partnership \_\_\_\_\_ Corporation \_\_\_\_\_

Trade Name \_\_\_\_\_

Physical Location \_\_\_\_\_

Mailing Address If Different From Physical Location \_\_\_\_\_

Class \_\_\_\_\_

Restaurant, Cafeteria, Delicatessen, Snack Bar, Drive-In, Coffee Shop, Club,  
Convenience/Grocery Store, Diner, Dining Room, or other establishment selling  
prepared food.

Telephone Number \_\_\_\_\_

Number of Locations in Town \_\_\_\_\_

Location of Each \_\_\_\_\_

Date Business Began \_\_\_\_\_

**IMPORTANT:** Name and telephone number of accountant or person responsible for reporting tax.

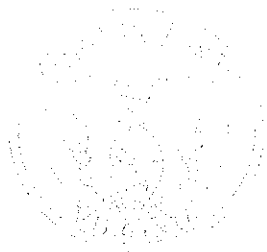
Name \_\_\_\_\_

Address \_\_\_\_\_

Telephone Number \_\_\_\_\_

Date \_\_\_\_\_

Signature \_\_\_\_\_



Town of Luray  
Office of the Treasurer, P.O. Box 629  
Luray, Virginia 22835  
(540) 743-5511  
**Local Tax on Food and Beverage**

Report for the month of \_\_\_\_\_, 20\_\_\_\_

Business Name: \_\_\_\_\_

Taxpayer ID# \_\_\_\_\_

Address: \_\_\_\_\_

Virginia Sales Tax Registration Number: \_\_\_\_\_

1. Gross Sales on Meals: \$ \_\_\_\_\_
2. Allowable Exemptions:
- a. Meals to Employees when no charge is made to employee \$ \_\_\_\_\_
  - b. Meals Paid for by Federal, State or Local Governments \$ \_\_\_\_\_
  - c. Non-alcoholic beverages, popcorn, candy and confections sold in theaters \$ \_\_\_\_\_
  - d. Meals sold to nonprofit educational, religious and charitable organizations \$ \_\_\_\_\_
  - e. **TOTAL EXEMPTIONS:** (Detailed attachment required to substantiate the amount being deducted) \$ \_\_\_\_\_
3. Items 1 less Item 2 (e): \$ \_\_\_\_\_
4. TAX (4 % of Item 3): \$ \_\_\_\_\_
5. Penalty for late filing and payment (10 % of Item 4): \$ \_\_\_\_\_
6. Interest for late filing and payment (12 % per annum): \$ \_\_\_\_\_
7. **Total Tax, Penalty, and Interest Due (Sum of lines 4, 5, & 6):** \$ \_\_\_\_\_

*I swear (or affirm) that I have examined this return, that it is made in good faith, and that to the best of my knowledge and belief all entries made herein, and contained in each schedule or statement attached and made a part hereof, are true, correct and complete, and in accordance with the law and regulations hereto.*

Signature

Title

Date

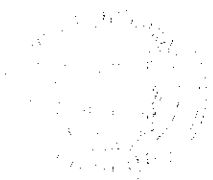
TAX IS DUE EACH CALENDAR MONTH ON OR BEFORE THE 20<sup>TH</sup> OF THE MONTH FOLLOWING THE MONTH IN WHICH THE TAXES ARE COLLECTED. MAKE CHECKS PAYABLE TO THE TOWN OF LURAY AND RETURN ORIGINAL COMPLETED FORM ALONG WITH PAYMENT TO: Town of Luray, P.O. Box 629, Luray, VA 22835. **\* Retain a copy for your records\***

*Town Office Use Only*

Date Paid: \_\_\_\_\_

Amount: \_\_\_\_\_

Authorized Signature: \_\_\_\_\_



**Town of Luray**  
**Office of the Treasurer, P.O. Box 629**  
**Luray, Virginia 22835**  
**(540) 743-5511**

**TRANSIENT OCCUPANCY TAX REMITTANCE FORM**

Report for the month of \_\_\_\_\_, 20 \_\_\_\_

Business Name: \_\_\_\_\_

Address: \_\_\_\_\_

Taxpayer ID# \_\_\_\_\_ Va. Sales Tax Registration# \_\_\_\_\_

- |    |   |          |
|----|---|----------|
| 1. | Gross receipts subject to lodging tax   | \$ _____ |
| 2. | Allowable deductions  |          |
|    | a. Exempt rentals - over 30 days (Detailed attachment required to substantiate the amount being deducted) | \$ _____ |
| 3. | Item 1 less Item 2 (a)  | \$ _____ |
| 4. | <b>Tax (6% of item 3)</b>   | \$ _____ |
| 5. | Penalty for late filing and payment (10% of item 4)   | \$ _____ |
| 6. | Interest for late filing and payment (12% per annum)  | \$ _____ |
| 7. | <b>Total tax, penalty, and interest (Sum of lines 4, 5, &amp; 6)</b>                                      | \$ _____ |

*I swear (or affirm) that I have examined this return, that it is made in good faith, and that to the best of my knowledge and belief all entries made herein, and contained in each schedule or statement attached and made a part hereof, are true, correct, and complete, and in accordance with the law and regulations applicable hereto.*

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

TAX IS DUE EACH CALENDAR MONTH ON OR BEFORE THE 20<sup>TH</sup> OF THE MONTH FOLLOWING THE MONTH IN WHICH THE TAXES ARE COLLECTED.  
Return original completed form with payment to: Town of Luray, P.O. Box 629, Luray, VA 22835.

**\*\*Retain a copy for your records\*\***

**\*\*Pursuant to Town Code Chapter 78- Taxation-Article VI. Transient Occupancy Tax\*\***

\_\_\_\_\_  
*Town Office Use Only*

Date Paid: \_\_\_\_\_ Amount: \_\_\_\_\_ Authorized Signature: \_\_\_\_\_



**Town of Luray**  
**Office of the Treasurer, P.O. Box 629**  
**Luray, Virginia 22835**  
**(540) 743-5511**

**TRANSIENT OCCUPANCY TAX REMITTANCE FORM**  
**with INTERMEDIARY REPORTING**

Report for the month of \_\_\_\_\_, 20\_\_\_\_

Business Name: \_\_\_\_\_

Address: \_\_\_\_\_

Taxpayer ID# \_\_\_\_\_ Va. Sales Tax Registration# \_\_\_\_\_

Intermediary Company Name \_\_\_\_\_

	Gross Sales	Property Owner	Intermediary
1 Gross Receipts Subject to Lodging Tax	\$		
Portion of Gross Receipts Subject to Lodging Tax by Property Owner		\$	
Portion of Gross Receipts Subject to Lodging Tax by Reporting Intermediary		\$	\$
2 Exempt Rentals		\$	
2a. Exempt rentals- over 30 days (Detailed attachment required to substantiate the amount being deducted)		\$	
3 Item 1 less Item 2 (a)		\$	
4 Tax (6% of item 3)		\$	\$
5 Penalty for late filing and payment (10% of item 4)		\$	
6 Interest for late filing and payment (12% per annum)		\$	
7 Total tax, penalty, and interest (Sum of lines 4, 5, & 6)		\$	\$

*I swear (or affirm) that I have examined this return, that it is made in good faith, and that to the best of my knowledge and belief all entries made herein, and contained in each schedule or statement attached and made a part hereof, are true, correct, and complete, and in accordance with the law and regulations applicable hereto.*

Signature

Title

Date

TAX IS DUE EACH CALENDAR MONTH ON OR BEFORE THE 20<sup>TH</sup> OF THE MONTH FOLLOWING THE MONTH IN WHICH THE TAXES ARE COLLECTED.

Return original completed form with payment to: Town of Luray, P.O. Box 629, Luray, VA 22835.

**\*\*Retain a copy for your records\*\***

**\*\*Pursuant to Town Code Chapter 78, Taxation: Article VI.- Transient Occupancy Tax\*\***

*Town Office Use Only*

Date Paid: \_\_\_\_\_ Amount: \_\_\_\_\_ Authorized Signature: \_\_\_\_\_