

**CITY OF SALEM, VIRGINIA  
BOOK OF RATES AND FEES**

**COMMISSIONER OF THE REVENUE**

**COMMISSIONER OF THE REVENUE FEES**

**TRANSIENT LODGING TAX (LODGING TAX)**

**Assessing Department:**

Commissioner of the Revenue

**Collecting Department:**

Treasurer

**Description:**

This is a tax on any person who, for a period of not more than 29 consecutive days, either at his own expense or at that of another, obtains lodging at any hotel, motel, inn, tourist home, rooming house or other place of lodging within the city.

Rates or Fees	Amount
The Transient Lodging Tax rate is	8%
<p><b>Due Date:</b> Payment must be postmarked by the last day of the month following the month in which the tax is collected to avoid penalties. <b>Filing and payment can be performed online at <a href="https://laserfiche.salemva.gov/Forms/FileTO">https://laserfiche.salemva.gov/Forms/FileTO</a>.</b> Payment online or postmarked on or before the 20th of the month following the month the tax is collected may take a discount of 3% of the tax amount. If mailing, please remit to Commissioner of the Revenue PO Box 869 Salem VA 24153 and make all checks payable to the City of Salem Treasurer.</p>	
	<p>3% discount if filed by the 20th of the following month</p>
	<p>10% the first month, 5% for each month thereafter, up to a maximum of 25% or \$10.00 whichever is greater</p>
<p><b>Penalty for Late Payment:</b> Shall in no case exceed the amount of the tax assessable.</p>	
	<p>10% Annually</p>
<p><b>In the case of a false or fraudulent return with intent to defraud the city of any tax due under this article, a penalty of 50 percent of the tax shall be assessed against the person required to collect such tax.</b></p>	
<p><b>Failure to Pay or Violation of Code:</b> Any person violating or failing to comply with any provision of the Code governing this tax, shall be guilty of a Class 1 Misdemeanor. Conviction of such violation shall not relieve such person from the payment, collection, or remittance of the Transient Lodging Tax. Collection, but failing to remit this tax shall constitute embezzlement per 18.2-111 of the Code of Virginia.</p>	

**Legal Authorization:**

**Ordinances, Effective dates: (10-06-2016); (01-02-2013); (08-01-2002); (08-01-1998); (12-01-1988)**

**Resolution: 1195 (01-23-2012) Salem supports Roanoke County's request to increase its transient occupancy tax by two percent**

**Salem City Code, Chapter 82, Article V, Section 82-136-146**

**Code of Virginia, Title 58.1, Subtitle III, Chapter 38, Article 6, Section 58.1-3819-3826**