



## Loudoun County, Virginia

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## NEWS RELEASE

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### Changes Made to Transient Occupancy Tax Collection in Loudoun

During its October 11, 2023, public hearing, the Board of Supervisors amended the Codified Ordinances of Loudoun County related to the collection of transient occupancy taxes by accommodations intermediaries such as Airbnb and VRBO.

The amendment to [Chapter 878 Transient Occupancy Tax \(TOT\)](#) requires all entities offering rooms for rent to report and remit TOT monthly by the 20th day after the end of the prior month. The TOT ordinances do not apply within incorporated towns in Loudoun.

[Virginia Code §58.1-3819 to §58.1-3827](#) authorizes counties, cities and towns to collect TOT on the gross proceeds of room rentals of hotels, motels, boarding houses, travel campgrounds and other facilities offering guest rooms rented out for continuous occupancy for fewer than 30 consecutive days. TOT is collected at a rate of 8%, with 2% allocated to the General Fund, 3% allocated to a restricted fund in support of tourism, and an additional 3% allocated to transportation funding in northern Virginia.

The TOT ordinance amendments are effective immediately for accommodations intermediaries, and will be effective as of April 1, 2024, for all other lodging establishment operators.

Details about the collection of TOT in Loudoun County may be found at [loudoun.gov/TOT](http://loudoun.gov/TOT).

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