

## **Guidelines for Administering the Transient Occupancy Tax**

HB 3202 authorizes the NVTA to impose a Transient Occupancy tax of 2% on transient occupants within jurisdictions embraced by the NVTA. Existing law limits this tax to *“any room or space that is suitable or intended for occupancy by transients for dwelling, lodging, or sleeping purposes”*, Va. Code, §58.1-3826.

Shown below is a Memorandum of Understanding (MOU) from eight NVTA jurisdictions whereby each locality will collect NVTA’s 2% Transient Occupancy tax at the same time and in the same general manner as it currently collects its own local Transient Occupancy tax. MOU’s have been received thus far from Alexandria, Arlington, Fairfax City, Fairfax County, Falls Church, Manassas, Manassas Park and Prince William.

The NVTA is still pursuing MOU’s with Loudoun County and with several independent towns within the NVTA area. If any of these localities decline to enter into an MOU, the NVTA will direct each hotel and motel or similar facility within such jurisdiction to collect the Transient Occupancy Tax directly, and remit payments to a bank lockbox facility for the NVTA. Hotels and motels would in this case be required by law to collect and remit these funds directly.

**Memorandum of Understanding (MOU)**  
**Administration of HB 3202 (Chapter 896, Acts of Assembly)**  
**Agreement Between the Northern Virginia Transportation Authority and the**  
**City of Alexandria**

August 15, 2007

This agreement is made by and between City of Alexandria (hereinafter City) and the Northern Virginia Transportation Authority (hereinafter NVTA).

**WHEREAS**, it is the intent of the City to enter into an agreement with the NVTA to ensure the effective administration of the **NVTA Transient Occupancy Tax** authorized by law under HB 3202 (Chapter 896, Acts of Assembly) and,

**WHEREAS**, this agreement between the City and NVTA is made pursuant to the 13<sup>th</sup> enactment clause of HB 3202, to wit certain state agencies "and other appropriate entities shall develop guidelines, policies, and procedures for the efficient and effective collection and administration of the fees and taxes authorized by this act for use by the Authority," and,

**WHEREAS**, the City agrees to serve as the collection agent of the Transient Occupancy Tax for hotels and motels located within the City on behalf of the NVTA, and,

**WHEREAS**, the NVTA Transient Occupancy Tax is not a receivable of the City and is not subject to appropriation authority of the City, and,

**WHEREAS**, the City merely serves as the collection agent for this tax on behalf of the NVTA, and,

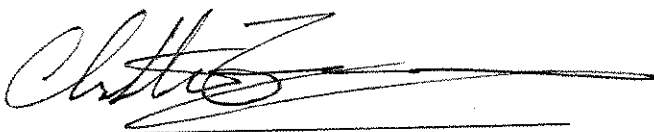
**WHEREAS**, the City will deposit the NVTA Transient Occupancy Tax receipts into an NVTA bank account as soon as is practicable, and,

**NOW, THEREFORE, WITNESSETH THIS AGREEMENT:**

1. THE terms of this agreement shall commence upon the authorized signature of the parties herein following the formal adoption on July 12, 2007 by the NVTA of the Transient Occupancy Tax authorized by HB 3202, but in no case shall this tax be collected earlier than January 1, 2008. The administration of this tax as set forth in this agreement shall continue in force for the duration of the enabling authority granted under HB 3202 and as long as the Transient Occupancy Tax remains in force per resolution of the NVTA. This agreement shall be cancelled or amended only upon mutual written consent of the parties and with advance notice of not less than six months. Such advance notice may be shortened or waived upon mutual written consent of the parties hereto.

2. AS a result of NVTA's adoption of the Transient Occupancy Tax authorized by Va. Code, §58.1-3825.1, the City shall, as agent for NVTA, collect the additional NVTA Transient Occupancy Tax at the rate of 2% of the amount of charge for the occupancy of any room or space occupied that is located within the City. The Director of Finance for the City shall include the NVTA Transient Occupancy Tax on the locality's Transient Occupancy Tax forms, specified as a separate line item that clearly identifies this as a tax imposed by the NVTA. Alternatively, at the option of the Director of Finance, separate Transient Occupancy Tax forms, exclusive to the NVTA tax, may be utilized for the collection of this tax.
  
3. IN accordance with Va. Code, §58.1-3825.1, no late payment penalties or interest shall be applied to the NVTA TOT collections. Notwithstanding, willful failure to collect this tax on the part of hotels and motels shall be subject to the provisions of Va. Code, §58.1-3907.
  
4. THE Director of Finance for the City may require TOT taxpayers to remit the NVTA payments separate from local tax payments, along with separate reporting forms as may be required. In this event, such payments shall be made payable to the NVTA, and the Director of Finance shall deposit such funds directly to the NVTA's private bank account. Alternatively, as a matter of customer convenience, the Director of Finance may also collect a consolidated payment of local and NVTA TOT taxes, and promptly deposit the appropriate share to NVTA's bank account.
  
5. THE Director of Finance agrees that the collection of the NVTA tax shall be made on a monthly or quarterly basis as may be appropriate and shall be deposited, electronically if possible, to the bank account so designated by the NVTA.
  
6. CONCURRENT with each deposit, the Director of Finance agrees to provide the NVTA with a count of the hotels and motels remitting the NVTA Transient Occupancy Tax. The Director of Finance further agrees to maintain a record of such collections and deposits for a period of not less than three years in accordance with the General Schedule 5 as determined by the Library of Virginia pursuant to Va. Code, §42.1-82. Such records shall be available for inspection and audit as may be required by the NVTA. Any such inspection by the NVTA shall require NVTA representatives to sign and be bound by a Secrecy of Information Oath, attached and incorporated hereto, acknowledging the requirements of Va. Code §58.1-3.

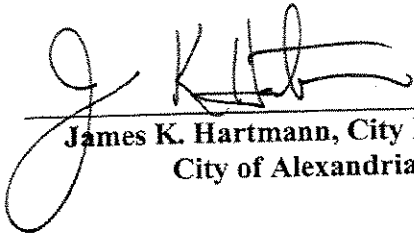
7. THE Director of Finance agrees that if the City conducts an audit of its own local Transient Occupancy Tax, the NVTA tax will also be reviewed for accuracy. Consistent with Va. Code §58.1-3826 and §58.1-3843, this tax is limited to “any room or space that is suitable or intended for occupancy by transients for dwelling, lodging, or sleeping purposes.”



**The Honorable Christopher Zimmerman**  
Chairman, NVTA

9-27-07

Date<sup>1</sup>



**James K. Hartmann, City Manager**  
City of Alexandria

9/5/07

Date



**Laura Triggs, Acting Director,**  
Department of Finance  
City of Alexandria

9/05/07

Date

**APPROVED AS TO FORM:**  
  
**ASSISTANT CITY ATTORNEY**

<sup>1</sup> Scheduled for formal ratification by the NVTA on September 27, 2007.

Revised 9-26-07

**Memorandum of Understanding (MOU)**  
**Administration of HB 3202 (Chapter 896, Acts of Assembly)**  
**Agreement Between the Northern Virginia Transportation Authority and the**  
**County of Arlington**

**August 15, 2007**

This agreement is made by and between County of Arlington (hereinafter County) and the Northern Virginia Transportation Authority (hereinafter NVTA).

**WHEREAS**, it is the intent of the County to enter into an agreement with the NVTA to ensure the effective administration of the **NVTA Transient Occupancy Tax** authorized by law under HB 3202 (Chapter 896, Acts of Assembly) and,

**WHEREAS**, this agreement between the County and NVTA is made pursuant to the 13<sup>th</sup> enactment clause of HB 3202, to wit certain state agencies “and other appropriate entities shall develop guidelines, policies, and procedures for the efficient and effective collection and administration of the fees and taxes authorized by this act for use by the Authority,” and,

**WHEREAS**, the County agrees to serve as the collection agent of the Transient Occupancy Tax for hotels and motels located within the County on behalf of the NVTA, and,

**WHEREAS**, the NVTA Transient Occupancy Tax is not a receivable of the County and is not subject to appropriation authority of the County, and,

**WHEREAS**, the County merely serves as the collection agent for this tax on behalf of the NVTA, and,

**WHEREAS**, the County will deposit the NVTA Transient Occupancy Tax receipts into an NVTA bank account as soon as is practicable, and,

**NOW, THEREFORE, WITNESSETH THIS AGREEMENT:**


**1.** THE terms of this agreement shall commence upon the authorized signature of the parties herein following the formal adoption on July 12, 2007 by the NVTA of the Transient Occupancy Tax authorized by HB 3202, but in no case shall this tax be collected earlier than January 1, 2008. The administration of this tax as set forth in this agreement shall continue in force for the duration of the enabling authority granted under HB 3202 and as long as the Transient Occupancy Tax remains in force per resolution of the NVTA. This agreement shall be cancelled or amended only upon mutual written

consent of the parties and with advance notice of not less than six months. Such advance notice may be shortened or waived upon mutual written consent of the parties hereto.

2. AS a result of NVTA's adoption of the Transient Occupancy Tax authorized by Va. Code, §58.1-3825.1, the County shall, as agent for NVTA, collect the additional NVTA Transient Occupancy Tax at the rate of 2% of the amount of charge for the occupancy of any room or space occupied that is located within the County. The Commissioner of the Revenue for the County shall include the NVTA Transient Occupancy Tax on the locality's Transient Occupancy Tax forms, specified as a separate line item that clearly identifies this as a tax imposed by the NVTA. Alternatively, at the option of the Commissioner of the Revenue, separate Transient Occupancy Tax forms, exclusive to the NVTA tax, may be utilized for the collection of this tax.
  
3. IN accordance with Va. Code, §58.1-3825.1, no late payment penalties or interest shall be applied to the NVTA TOT collections. Notwithstanding, willful failure to collect this tax on the part of hotels and motels shall be subject to the provisions of Va. Code, §58.1-3907. The provisions of this agreement shall not be construed to limit the Treasurer's authority to collect taxes through all lawful, authorized means.
  
4. THE Treasurer for the County may require TOT taxpayers to remit the NVTA payments separate from local tax payments, along with separate reporting forms as may be required by the Commissioner of the Revenue. In this event, such payments shall be made payable to the NVTA, and the Treasurer shall deposit such funds directly to the NVTA's private bank account. Alternatively, as a matter of customer convenience, the Treasurer may also collect a consolidated payment of local and NVTA TOT taxes, and promptly deposit the appropriate share to NVTA's bank account.
  
5. THE Treasurer agrees that the collection of the NVTA tax shall be made on a monthly or quarterly basis as may be appropriate and shall be deposited, electronically if possible, to the bank account so designated by the NVTA.
  
6. CONCURRENT with each deposit, the Treasurer agrees to provide the NVTA with a count of the hotels and motels remitting the NVTA Transient Occupancy Tax. The Treasurer further agrees to maintain a record of such collections and deposits for a period of not less than three years in accordance with the General Schedule 5 as determined by the Library of Virginia pursuant to Va. Code, §42.1-82. Such records shall be available for inspection and audit as may be required by the NVTA. Any such inspection by the NVTA shall require NVTA representatives to sign and be bound by a

Secrecy of Information Oath, attached and incorporated hereto, acknowledging the requirements of Va. Code §58.1-3.


7. THE Commissioner of the Revenue agrees that if the County conducts an audit of its own local Transient Occupancy Tax, the NVTA tax will also be reviewed for accuracy. Consistent with Va. Code §58.1-3826 and §58.1-3843, this tax is limited to “any room or space that is suitable or intended for occupancy by transients for dwelling, lodging, or sleeping purposes.”

  
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**The Honorable Christopher Zimmerman**  
Chairman, NVTA

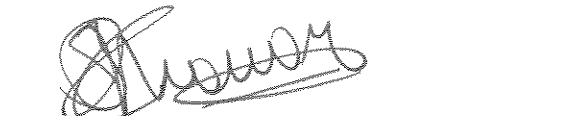
9-27-07  
Date<sup>1</sup>

  
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**Ron Carlee, County Manager**  
County of Arlington

10/1/07  
Date

  
\_\_\_\_\_  
**The Honorable Francis X. O'Leary,**  
Treasurer, County of Arlington

9/26/07  
Date

  
\_\_\_\_\_  
**The Honorable Ingrid H. Morroy**  
Commissioner of the Revenue  
County of Arlington

9/26/07  
Date

<sup>1</sup> Scheduled for formal ratification by the NVTA on September 27, 2007.

**Memorandum of Understanding (MOU)**  
**Administration of HB 3202 (Chapter 896, Acts of Assembly)**  
**Agreement Between the Northern Virginia Transportation Authority and the**  
**City of Fairfax**

August 15, 2007

This agreement is made by and between City of Fairfax (hereinafter City) and the Northern Virginia Transportation Authority (hereinafter NVTA).

**WHEREAS**, it is the intent of the City to enter into an agreement with the NVTA to ensure the effective administration of the NVTA **Transient Occupancy Tax** authorized by law under HB 3202 (Chapter 896, Acts of Assembly) and,

**WHEREAS**, this agreement between the City and NVTA is made pursuant to the 13<sup>th</sup> enactment clause of HB 3202, to wit certain state agencies "and other appropriate entities shall develop guidelines, policies, and procedures for the efficient and effective collection and administration of the fees and taxes authorized by this act for use by the Authority," and,

**WHEREAS**, the City agrees to serve as the collection agent of the Transient Occupancy Tax for hotels and motels located within the City on behalf of the NVTA, and,

**WHEREAS**, the NVTA Transient Occupancy Tax is not a receivable of the City and is not subject to appropriation authority of the City, and,

**WHEREAS**, the City merely serves as the collection agent for this tax on behalf of the NVTA, and,

**WHEREAS**, the City will deposit the NVTA Transient Occupancy Tax receipts into an NVTA bank account as soon as is practicable, and,

**NOW, THEREFORE, WITNESSETH THIS AGREEMENT:**

1. THE terms of this agreement shall commence upon the authorized signature of the parties herein following the formal adoption on July 12, 2007 by the NVTA of the Transient Occupancy Tax authorized by HB 3202, but in no case shall this tax be collected earlier than January 1, 2008. The administration of this tax as set forth in this agreement shall continue in force for the duration of the enabling authority granted under HB 3202 and as long as the Transient Occupancy Tax remains in force per resolution of the NVTA. This agreement shall be cancelled or amended only upon mutual written consent of the parties and with advance notice of not less than six months. Such advance notice may be shortened or waived upon mutual written consent of the parties hereto.

2. AS a result of NVTA's adoption of the Transient Occupancy Tax authorized by Va. Code, §58.1-3825.1, the City shall, as agent for NVTA, collect the additional NVTA Transient Occupancy Tax at the rate of 2% of the amount of charge for the occupancy of any room or space occupied that is located within the City. The Commissioner of the Revenue for the City shall include the NVTA Transient Occupancy Tax on the locality's Transient Occupancy Tax forms, specified as a separate line item that clearly identifies this as a tax imposed by the NVTA. Alternatively, at the option of the Commissioner of the Revenue, separate Transient Occupancy Tax forms, exclusive to the NVTA tax, may be utilized for the collection of this tax.

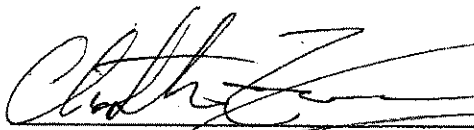
3. IN accordance with Va. Code, §58.1-3825.1, no late payment penalties or interest shall be applied to the NVTA TOT collections. Notwithstanding, willful failure to collect this tax on the part of hotels and motels shall be subject to the provisions of Va. Code, §58.1-3907..

4. THE Treasurer for the City may require TOT taxpayers to remit the NVTA payments separate from local tax payments, along with separate reporting forms as may be required by the Commissioner of the Revenue. In this event, such payments shall be made payable to the NVTA, and the Treasurer shall deposit such funds directly to the NVTA's private bank account. Alternatively, as a matter of customer convenience, the Treasurer may also collect a consolidated payment of local and NVTA TOT taxes, and promptly deposit the appropriate share to NVTA's bank account.

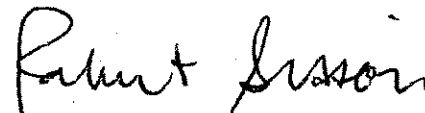
5. THE Treasurer agrees that the collection of the NVTA tax shall be made on a monthly or quarterly basis as may be appropriate and shall be deposited, electronically if possible, to the bank account so designated by the NVTA.

6. CONCURRENT with each deposit, the Treasurer agrees to provide the NVTA with a count of the hotels and motels remitting the NVTA Transient Occupancy Tax. The Treasurer further agrees to maintain a record of such collections and deposits for a period of not less than three years in accordance with the General Schedule 5 as determined by the Library of Virginia pursuant to Va. Code, §42.1-82. Such records shall be available for inspection and audit as may be required by the NVTA. Any such inspection by the NVTA shall require NVTA representatives to sign and be bound by a Secrecy of Information Oath, attached and incorporated hereto, acknowledging the requirements of Va. Code §58.1-3.

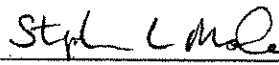
7. THE Commissioner of the Revenue agrees that if the City conducts an audit of its own local Transient Occupancy Tax, the NVTA tax will also be reviewed for accuracy. Consistent with Va. Code §58.1-3826 and §58.1-3843, this tax is limited to "any room or space that is suitable or intended for occupancy by transients for dwelling, lodging, or sleeping purposes."

  
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The Honorable Christopher Zimmerman  
Chairman, NVTA

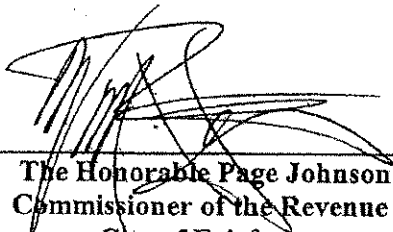
9-27-07  
\_\_\_\_\_  
Date<sup>1</sup>

  
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Robert L. Sisson, City Manager  
City of Fairfax

9/29/07  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
The Honorable Stephen L. Moloney,  
Treasurer, City of Fairfax

9/21/07  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
The Honorable Page Johnson  
Commissioner of the Revenue  
City of Fairfax

9/21/07  
\_\_\_\_\_  
Date

<sup>1</sup> Scheduled for formal ratification by the NVTA on September 27, 2007.

**Memorandum of Understanding (MOU)**  
**Administration of HB 3202 (Chapter 896, Acts of Assembly)**  
**Agreement Between the Northern Virginia Transportation Authority and the**  
**County of Fairfax**

August 15, 2007

This agreement is made by and between County of Fairfax (hereinafter County) and the Northern Virginia Transportation Authority (hereinafter NVTA).

**WHEREAS**, it is the intent of the County to enter into an agreement with the NVTA to ensure the effective administration of the **NVTA Transient Occupancy Tax** authorized by law under HB 3202 (Chapter 896, Acts of Assembly) and,

**WHEREAS**, this agreement between the County and NVTA is made pursuant to the 13<sup>th</sup> enactment clause of HB 3202, to wit certain state agencies “and other appropriate entities shall develop guidelines, policies, and procedures for the efficient and effective collection and administration of the fees and taxes authorized by this act for use by the Authority,” and,

**WHEREAS**, the County agrees to serve as the collection agent of the Transient Occupancy Tax for hotels and motels located within the County on behalf of the NVTA, and,

**WHEREAS**, the NVTA Transient Occupancy Tax is not a receivable of the County and is not subject to appropriation authority of the County, and,

**WHEREAS**, the County merely serves as the collection agent for this tax on behalf of the NVTA, and,

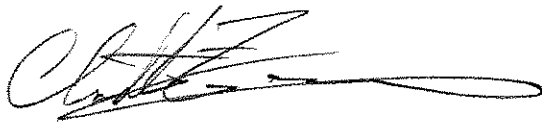
**WHEREAS**, the County will deposit the NVTA Transient Occupancy Tax receipts into an NVTA bank account as soon as is practicable, and,

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2. AS a result of NVTA's adoption of the Transient Occupancy Tax authorized by Va. Code, §58.1-3825.1, the County shall, as agent for NVTA, collect the additional NVTA Transient Occupancy Tax at the rate of 2% of the amount of charge for the occupancy of any room or space occupied that is located within the County. The Director of the Department of Tax Administration for the County shall include the NVTA Transient Occupancy Tax on the locality's Transient Occupancy Tax forms, specified as a separate line item that clearly identifies this as a tax imposed by the NVTA. Alternatively, at the option of the Director of the Department of Tax Administration, separate Transient Occupancy Tax forms, exclusive to the NVTA tax, may be utilized for the collection of this tax.
  
3. IN accordance with Va. Code, §58.1-3825.1, no late payment penalties or interest shall be applied to the NVTA TOT collections. Notwithstanding, willful failure to collect this tax on the part of hotels and motels shall be subject to the provisions of Va. Code, §58.1-3907.
  
4. THE Director of the Department of Tax Administration for the County may require TOT taxpayers to remit the NVTA payments separate from local tax payments, along with separate reporting forms as may be required. In this event, such payments shall be made payable to the NVTA, and the Director of the Department of Tax Administration shall deposit such funds directly to the NVTA's private bank account. Alternatively, as a matter of customer convenience, the Director of the Department of Tax Administration may also collect a consolidated payment of local and NVTA TOT taxes, and promptly deposit the appropriate share to NVTA's bank account.
  
5. THE Director of the Department of Tax Administration agrees that the collection of the NVTA tax shall be made on a monthly or quarterly basis as may be appropriate and shall be deposited, electronically if possible, to the bank account so designated by the NVTA.
  
6. CONCURRENT with each deposit, the Director of the Department of Tax Administration agrees to provide the NVTA with a count of the hotels and motels remitting the NVTA Transient Occupancy Tax. The Director of the Department of Tax Administration further agrees to maintain a record of such collections and deposits for a period of not less than three years in accordance with the General Schedule 5 as determined by the Library of Virginia pursuant to Va. Code, §42.1-82. Such records shall be available for inspection and audit as may be required by the NVTA. Any such inspection by the NVTA shall require NVTA representatives to sign and be bound by a Secrecy of Information Oath, attached and incorporated hereto, acknowledging the requirements of Va. Code §58.1-3.

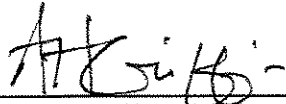
7. THE Director of the Department of Tax Administration agrees that if the County conducts an audit of its own local Transient Occupancy Tax, the NVTA tax will also be reviewed for accuracy. Consistent with Va. Code §58.1-3826 and §58.1-3843, this tax is limited to “any room or space that is suitable or intended for occupancy by transients for dwelling, lodging, or sleeping purposes.”



**The Honorable Christopher Zimmerman**  
Chairman, NVTA

9-27-07

Date <sup>1</sup>



**Anthony H. Griffin, County Executive**  
County of Fairfax

9/25/07

Date



**Kevin C. Greenlief, Director**  
Department of Tax Administration  
County of Fairfax

9/26/07

Date

<sup>1</sup> Scheduled for formal ratification by the NVTA on September 27, 2007.

**Memorandum of Understanding (MOU)**  
**Administration of HB 3202 (Chapter 896, Acts of Assembly)**  
**Agreement Between the Northern Virginia Transportation Authority and the**  
**City of Falls Church**

**August 15, 2007**

This agreement is made by and between **City of Falls Church** (hereinafter City) and the Northern Virginia Transportation Authority (hereinafter NVTA).

**WHEREAS**, it is the intent of the City to enter into an agreement with the NVTA to ensure the effective administration of the **NVTA Transient Occupancy Tax** authorized by law under HB 3202 (Chapter 896, Acts of Assembly) and,

**WHEREAS**, this agreement between the City and NVTA is made pursuant to the 13<sup>th</sup> enactment clause of HB 3202, to wit certain state agencies "and other appropriate entities shall develop guidelines, policies, and procedures for the efficient and effective collection and administration of the fees and taxes authorized by this act for use by the Authority," and,

**WHEREAS**, the City agrees to serve as the collection agent of the Transient Occupancy Tax for hotels and motels located within the City on behalf of the NVTA, and,

**WHEREAS**, the NVTA Transient Occupancy Tax is not a receivable of the City and is not subject to appropriation authority of the City, and,

**WHEREAS**, the City merely serves as the collection agent for this tax on behalf of the NVTA, and,

**WHEREAS**, the City will deposit the NVTA Transient Occupancy Tax receipts into an NVTA bank account as soon as is practicable, and,

**NOW, THEREFORE, WITNESSETH THIS AGREEMENT:**

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4. THE Treasurer for the City may require TOT taxpayers to remit the NVTA payments separate from local tax payments, along with separate reporting forms as may be required by the Commissioner of the Revenue. In this event, such payments shall be made payable to the NVTA, and the Treasurer shall deposit such funds directly to the NVTA's private bank account. Alternatively, as a matter of customer convenience, the Treasurer may also collect a consolidated payment of local and NVTA TOT taxes, and promptly deposit the appropriate share to NVTA's bank account.
  
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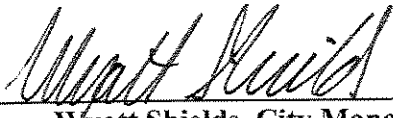
7. THE Commissioner of the Revenue agrees that if the City conducts an audit of its own local Transient Occupancy Tax, the NVTA tax will also be reviewed for accuracy. Consistent with Va. Code §58.1-3826 and §58.1-3843, this tax is limited to “any room or space that is suitable or intended for occupancy by transients for dwelling, lodging, or sleeping purposes.”



**The Honorable Christopher Zimmerman**  
Chairman, NVTA

9-27-07

Date<sup>1</sup>



**Wyatt Shields, City Manager**  
City of Falls Church

Sept 6, 2007

Date



**The Honorable Cathy Kaye,**  
Treasurer, City of Falls Church

9/6/07

Date



**The Honorable Tom Clinton**  
Commissioner of the Revenue  
City of Falls Church

September 6, 2007

Date

<sup>1</sup> Scheduled for formal ratification by the NVTA on September 27, 2007.

TOT/NVTA

**Memorandum of Understanding (MOU)  
Administration of HB 3202 (Chapter 896, Acts of Assembly)  
Agreement Between the Northern Virginia Transportation Authority and the  
City of Manassas**

**August 15, 2007**

This agreement is made by and between City of Manassas (hereinafter City) and the Northern Virginia Transportation Authority (hereinafter NVTA).

**WHEREAS**, it is the intent of the City to enter into an agreement with the NVTA to ensure the effective administration of the NVTA **Transient Occupancy Tax** authorized by law under HB 3202 (Chapter 896, Acts of Assembly) and,

**WHEREAS**, this agreement between the City and NVTA is made pursuant to the 13<sup>th</sup> enactment clause of HB 3202, to wit certain state agencies "and other appropriate entities shall develop guidelines, policies, and procedures for the efficient and effective collection and administration of the fees and taxes authorized by this act for use by the Authority," and,

**WHEREAS**, the City agrees to serve as the collection agent of the Transient Occupancy Tax for hotels and motels located within the City on behalf of the NVTA, and,

**WHEREAS**, the NVTA Transient Occupancy Tax is not a receivable of the City and is not subject to appropriation authority of the City, and,

**WHEREAS**, the City merely serves as the collection agent for this tax on behalf of the NVTA, and,

**WHEREAS**, the City will deposit the NVTA Transient Occupancy Tax receipts into an NVTA bank account as soon as is practicable, and,

**NOW, THEREFORE, WITNESSETH THIS AGREEMENT:**

1. THE terms of this agreement shall commence upon the authorized signature of the parties herein following the formal adoption on July 12, 2007 by the NVTA of the Transient Occupancy Tax authorized by HB 3202, but in no case shall this tax be collected earlier than January 1, 2008. The administration of this tax as set forth in this agreement shall continue in force for the duration of the enabling authority granted under HB 3202 and as long as the Transient Occupancy Tax remains in force per resolution of the NVTA. This agreement shall be cancelled or amended only upon mutual written consent of the parties and with advance notice of not less than six months. Such advance notice may be shortened or waived upon mutual written consent of the parties hereto.

HB 3202 -- MOU  
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Page 2

2. AS a result of NVTA's adoption of the Transient Occupancy Tax authorized by Va. Code, §58.1-3825.1, the City shall, as agent for NVTA, collect the additional NVTA Transient Occupancy Tax at the rate of 2% of the amount of charge for the occupancy of any room or space occupied that is located within the City. The Commissioner of the Revenue for the City shall include the NVTA Transient Occupancy Tax on the locality's Transient Occupancy Tax forms, specified as a separate line item that clearly identifies this as a tax imposed by the NVTA. Alternatively, at the option of the Commissioner of the Revenue, separate Transient Occupancy Tax forms, exclusive to the NVTA tax, may be utilized for the collection of this tax.

3. IN accordance with Va. Code, §58.1-3825.1, no late payment penalties or interest shall be applied to the NVTA TOT collections. Notwithstanding, willful failure to collect this tax on the part of hotels and motels shall be subject to the provisions of Va. Code, §58.1-3907.

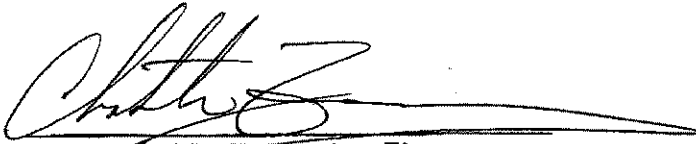
4. THE Treasurer for the City may require TOT taxpayers to remit the NVTA payments separate from local tax payments, along with separate reporting forms as may be required by the Commissioner of the Revenue. In this event, such payments shall be made payable to the NVTA, and the Treasurer shall deposit such funds directly to the NVTA's private bank account. Alternatively, as a matter of customer convenience, the Treasurer may also collect a consolidated payment of local and NVTA TOT taxes, and promptly deposit the appropriate share to NVTA's bank account.

5. THE Treasurer agrees that the collection of the NVTA tax shall be made on a monthly or quarterly basis as may be appropriate and shall be deposited, electronically if possible, to the bank account so designated by the NVTA.

6. CONCURRENT with each deposit, the Treasurer agrees to provide the NVTA with a count of the hotels and motels remitting the NVTA Transient Occupancy Tax. The Treasurer further agrees to maintain a record of such collections and deposits for a period of not less than three years in accordance with the General Schedule 5 as determined by the Library of Virginia pursuant to Va. Code, §42.1-82. Such records shall be available for inspection and audit as may be required by the NVTA. Any such inspection by the NVTA shall require NVTA representatives to sign and be bound by a Secrecy of Information Oath, attached and incorporated hereto, acknowledging the requirements of Va. Code §58.1-3.

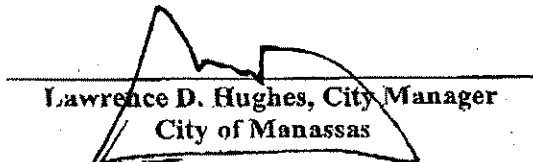
HB 3202 - MOU  
Transient Occupancy Tax  
Page 3

7. THE Commissioner of the Revenue agrees that if the City conducts an audit of its own local Transient Occupancy Tax, the NVTA tax will also be reviewed for accuracy. Consistent with Va. Code §58.1-3826 and §58.1-3843, this tax is limited to "any room or space that is suitable or intended for occupancy by transients for dwelling, lodging, or sleeping purposes."



The Honorable Christopher Zimmerman  
Chairman, NVTA


9-27-07  
Date<sup>1</sup>



Lawrence D. Hughes, City Manager  
City of Manassas

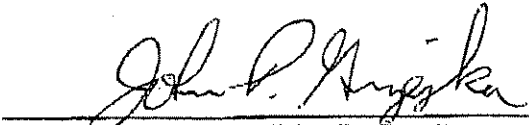
9/25/07  
Date

APPROVED AS TO FORM -  
CITY ATTORNEY  
Robert B. ...  
DATE: 9/25/2007



The Honorable Robin R. Perkins,  
Treasurer, City of Manassas

9-25-07  
Date



The Honorable John P. Grzejka  
Commissioner of the Revenue  
City of Manassas

9/25/07  
Date

<sup>1</sup> Scheduled for formal ratification by the NVTA on September 27, 2007.

TOT/NVTA

**Memorandum of Understanding (MOU)  
Administration of HB 3202 (Chapter 896, Acts of Assembly)  
Agreement Between the Northern Virginia Transportation Authority and the  
City of Manassas Park**

August 15, 2007

This agreement is made by and between City of Manassas Park (hereinafter City) and the Northern Virginia Transportation Authority (hereinafter NVTA).

**WHEREAS**, it is the intent of the City to enter into an agreement with the NVTA to ensure the effective administration of the NVTA Transient Occupancy Tax authorized by law under HB 3202 (Chapter 896, Acts of Assembly) and,

**WHEREAS**, this agreement between the City and NVTA is made pursuant to the 13<sup>th</sup> enactment clause of HB 3202, to wit certain state agencies "and other appropriate entities shall develop guidelines, policies, and procedures for the efficient and effective collection and administration of the fees and taxes authorized by this act for use by the Authority," and,

**WHEREAS**, the City agrees to serve as the collection agent of the Transient Occupancy Tax on behalf of the NVTA, if and when any hotels or motels may become situated within the City of Manassas Park, and,

**WHEREAS**, the NVTA Transient Occupancy Tax is not a receivable of the City and is not subject to appropriation authority of the City, and,

**WHEREAS**, the City merely serves as the collection agent for this tax on behalf of the NVTA, and,

**WHEREAS**, the City will deposit the NVTA Transient Occupancy Tax receipts into an NVTA bank account as soon as is practicable, and,


**NOW, THEREFORE, WITNESSETH THIS AGREEMENT:**

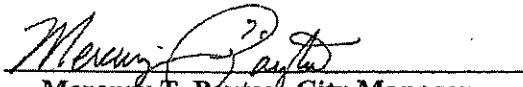
1. THE terms of this agreement shall be ratified upon the authorized signature of the parties herein following the formal adoption on July 12, 2007 by the NVTA of the Transient Occupancy Tax authorized by HB 3202, but in no case shall this tax be collected earlier than January 1, 2008. Notwithstanding, the implementation of this MOU will not begin until such time as a hotel or motel subject to this tax may become situated within the corporate boundaries of the City of Manassas Park. At such time, the administration of this tax as set forth in this agreement shall continue in force for the duration of the enabling authority granted under HB 3202 and as long as the Transient Occupancy Tax remains in force per resolution of the NVTA. This agreement shall be cancelled or amended only upon mutual written consent of the parties and with advance notice of not less than six months. Such advance notice may be shortened or waived upon mutual written consent of the parties hereto.


2. AS a result of NVTA's adoption of the Transient Occupancy Tax authorized by Va. Code, §58.1-3825.1, the City shall, as agent for NVTA, collect the additional NVTA Transient Occupancy Tax at the rate of 2% of the amount of charge for the occupancy of any room or space occupied that is located within the City. The Commissioner of the Revenue for the City shall include the NVTA Transient Occupancy Tax on the locality's Transient Occupancy Tax forms, specified as a separate line item that clearly identifies this as a tax imposed by the NVTA. Alternatively, at the option of the Commissioner of the Revenue, separate Transient Occupancy Tax forms, exclusive to the NVTA tax, may be utilized for the collection of this tax.
3. IN accordance with Va. Code, §58.1-3825.1, no late payment penalties or interest shall be applied to the NVTA TOT collections. Notwithstanding, willful failure to collect this tax on the part of hotels and motels shall be subject to the provisions of Va. Code, §58.1-3907.
4. THE Treasurer for the City may require TOT taxpayers to remit the NVTA payments separate from local tax payments, along with separate reporting forms as may be required by the Commissioner of the Revenue. In this event, such payments shall be made payable to the NVTA, and the Treasurer shall deposit such funds directly to the NVTA's private bank account. Alternatively, as a matter of customer convenience, the Treasurer may also collect a consolidated payment of local and NVTA TOT taxes, and promptly deposit the appropriate share to NVTA's bank account.
5. THE Treasurer agrees that the collection of the NVTA tax shall be made on a monthly or quarterly basis as may be appropriate and shall be deposited, electronically if possible, to the bank account so designated by the NVTA.
6. CONCURRENT with each deposit, the Treasurer agrees to provide the NVTA with a count of the hotels and motels remitting the NVTA Transient Occupancy Tax. The Treasurer further agrees to maintain a record of such collections and deposits for a period of not less than three years in accordance with the General Schedule 5 as determined by the Library of Virginia pursuant to Va. Code, §42.1-82. Such records shall be available for inspection and audit as may be required by the NVTA. Any such inspection by the NVTA shall require NVTA representatives to sign and be bound by a Secrecy of Information Oath, attached and incorporated hereto, acknowledging the requirements of Va. Code §58.1-3.


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Page 3

7. THE Commissioner of the Revenue agrees that if the City conducts an audit of its own local Transient Occupancy Tax, the NVTA tax will also be reviewed for accuracy. Consistent with Va. Code §58.1-3826 and §58.1-3843, this tax is limited to "any room or space that is suitable or intended for occupancy by transients for dwelling, lodging, or sleeping purposes."

  
\_\_\_\_\_  
The Honorable Christopher Zimmerman  
Chairman, NVTA  
9-27-07  
Date

  
\_\_\_\_\_  
Mercury E. Payton, City Manager  
City of Manassas Park  
09/25/07  
Date

  
\_\_\_\_\_  
The Honorable George Adamson,  
Treasurer, City of Manassas Park  
9/24/07  
Date

  
\_\_\_\_\_  
The Honorable Debra Wood  
Commissioner of the Revenue  
City of Manassas Park  
9-24-07  
Date

Scheduled for formal ratification by the NVTA on September 27, 2007.

TOT/NVTA

**Memorandum of Understanding (MOU)**  
**Administration of HB 3202 (Chapter 896, Acts of Assembly)**  
**Agreement Between the Northern Virginia Transportation Authority and the**  
**County of Prince William**

August 15, 2007

This agreement is made by and between County of Prince William (hereinafter County) and the Northern Virginia Transportation Authority (hereinafter NVTA).

**WHEREAS**, it is the intent of the County to enter into an agreement with the NVTA to ensure the effective administration of the NVTA **Transient Occupancy Tax** authorized by law under HB 3202 (Chapter 896, Acts of Assembly) and,

**WHEREAS**, this agreement between the County and NVTA is made pursuant to the 13<sup>th</sup> enactment clause of HB 3202, to wit certain state agencies "and other appropriate entities shall develop guidelines, policies, and procedures for the efficient and effective collection and administration of the fees and taxes authorized by this act for use by the Authority," and,

**WHEREAS**, the County agrees to serve as the collection agent of the Transient Occupancy Tax for hotels and motels located within the County on behalf of the NVTA, and,

**WHEREAS**, the NVTA Transient Occupancy Tax is not a receivable of the County and is not subject to appropriation authority of the County, and,

**WHEREAS**, the County merely serves as the collection agent for this tax on behalf of the NVTA, and,

**WHEREAS**, the County will deposit the NVTA Transient Occupancy Tax receipts into an NVTA bank account as soon as is practicable, and,

**NOW, THEREFORE, WITNESSETH THIS AGREEMENT:**

1. THE terms of this agreement shall commence upon the authorized signature of the parties herein following the formal adoption on July 12, 2007 by the NVTA of the Transient Occupancy Tax authorized by HB 3202, but in no case shall this tax be collected earlier than January 1, 2008. The administration of this tax as set forth in this agreement shall continue in force for the duration of the enabling authority granted under HB 3202 and as long as the Transient Occupancy Tax remains in force per resolution of the NVTA. This agreement shall be cancelled or amended only upon mutual written consent of the parties and with advance notice of not less than six months. Such advance notice may be shortened or waived upon mutual written consent of the parties hereto.

HB 3202 - MOU  
Transient Occupancy Tax  
Page 2

2. AS a result of NVTA's adoption of the Transient Occupancy Tax authorized by Va. Code, §58.1-3825.1, the County shall, as agent for NVTA, collect the additional NVTA Transient Occupancy Tax at the rate of 2% of the amount of charge for the occupancy of any room or space occupied that is located within the County. The Director of Finance for the County shall include the NVTA Transient Occupancy Tax on the locality's Transient Occupancy Tax forms, specified as a separate line item that clearly identifies this as a tax imposed by the NVTA. Alternatively, at the option of the Director of the Department of Finance, separate Transient Occupancy Tax forms, exclusive to the NVTA tax, may be utilized for the collection of this tax.

3. IN accordance with Va. Code, §58.1-3825.1, no late payment penalties or interest shall be applied to the NVTA TOT collections. Notwithstanding, willful failure to collect this tax on the part of hotels and motels shall be subject to the provisions of Va. Code, §58.1-3907.

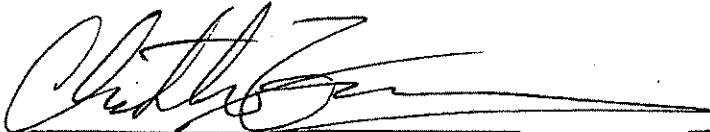
4. THE Director of Finance for the County may require TOT taxpayers to remit the NVTA payments separate from local tax payments, along with separate reporting forms as may be required. In this event, such payments shall be made payable to the NVTA, and the Director of Finance shall deposit such funds directly to the NVTA's private bank account. Alternatively, as a matter of customer convenience, the Director of Finance may also collect a consolidated payment of local and NVTA TOT taxes, and promptly deposit the appropriate share to NVTA's bank account.

5. THE Director of Finance agrees that the collection of the NVTA tax shall be made on a monthly or quarterly basis as may be appropriate and shall be deposited, electronically if possible, to the bank account so designated by the NVTA.


6. CONCURRENT with each deposit, the Director of Finance agrees to provide the NVTA with a count of the hotels and motels remitting the NVTA Transient Occupancy Tax. The Director of Finance further agrees to maintain a record of such collections and deposits for a period of not less than three years in accordance with the General Schedule 5 as determined by the Library of Virginia pursuant to Va. Code, §42.1-82. Such records shall be available for inspection and audit as may be required by the NVTA. Any such inspection by the NVTA shall require NVTA representatives to sign and be bound by a Secrecy of Information Oath, attached and incorporated hereto, acknowledging the requirements of Va. Code §58.1-3.

HB 3202 - MOU  
Transient Occupancy Tax  
Page 3

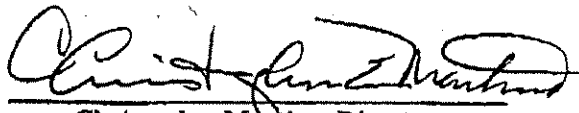
7. THE Director of Finance agrees that if the County conducts an audit of its own local Transient Occupancy Tax, the NVTA tax will also be reviewed for accuracy. Consistent with Va. Code §58.1-3826 and §58.1-3843, this tax is limited to "any room or space that is suitable or intended for occupancy by transients for dwelling, lodging, or sleeping purposes."

  
\_\_\_\_\_  
The Honorable Christopher Zimmerman  
Chairman, NVTA

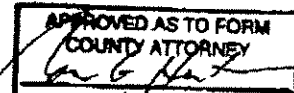
9-27-07  
Date

  
\_\_\_\_\_  
Craig Gerhart, County Executive  
County of Prince William

10/15/07  
Date

  
\_\_\_\_\_  
Christopher Martino, Director  
Department of Finance  
County of Prince William

10-15-07  
Date

APPROVED AS TO FORM  
COUNTY ATTORNEY  
  
DATE 10/15/07

Scheduled for formal ratification by the NVTA on September 27, 2007.

**Memorandum of Understanding (MOU)**  
**Administration of RB 3202 (Chapter 896, Acts of Assembly)**  
**Agreement Between the Northern Virginia Transportation Authority and the**  
**County of Loudoun**

August 15, 2007

This agreement is made by and between County of Loudoun (hereafter "County"), the County's Commissioner of the Revenue (hereafter "Commissioner") and the County's Treasurer (hereafter "Treasurer"), and the Northern Virginia Transportation Authority (hereafter "NVTA").

**WHEREAS**, it is the intent of the County to enter into an agreement with the NVTA to ensure the effective administration of the **NVTA Transient Occupancy Tax** authorized by law under HB 3202 (Chapter 896, Acts of Assembly) (hereafter "TOT"), without prejudice to the challenge by the County Board of Supervisors to the constitutionality of HB 3202 (Chapter 896, 2007 Acts of Assembly), now awaiting argument before the Virginia Supreme Court and,

**WHEREAS**, this agreement between the County and NVTA is made pursuant to the 13<sup>th</sup> enactment clause of HB 3202, to wit certain state agencies "and other appropriate entities shall develop guidelines, policies, and procedures for the efficient and effective collection and administration of the fees and taxes authorized by this act for use by the Authority," and,

**WHEREAS**, the County, its Commissioner and Treasurer agree to serve as the collection agent on behalf of the NVTA of the Transient Occupancy Tax for hotels and motels located within the County outside the limits of any incorporated town, and,

**WHEREAS**, the NVTA Transient Occupancy Tax is not a receivable of the County and is not subject to appropriation authority of the County, and,

**WHEREAS**, the County, through its Commissioner and the Treasurer, merely serves as the collection agent for this tax on behalf of the NVTA in Loudoun County, and,

**WHEREAS**, the Treasurer will deposit the NVTA Transient Occupancy Tax receipts into an NVTA bank account as soon as is practicable, and,

**NOW, THEREFORE, WITNESSETH THIS AGREEMENT:**

1. THE terms of this agreement are effective on the date executed by all the parties; provided, however, that the Transient Occupancy Tax imposed by the NVTA shall not be collected before January 1, 2008. The administration of this tax within the County by the Commissioner and the Treasurer is at the specific request of NVTA.

a. NVTA stipulates that this agreement is without prejudice to the pending challenge by the County Board of Supervisors to the constitutionality of HB 3202 (Chapter 896, 2007 Acts of Assembly), and will not be used against the County or any of its boards, officials, or agents in any manner.

b. This agreement shall continue in force for the terms of the incumbent Commissioner and Treasurer ending December 31, 2011. It may be renewed for successive terms of these incumbents or their successors.

c. This agreement shall be deemed cancelled if the current enabling authority for the tax as imposed is repealed by the General Assembly or stricken by a court of competent jurisdiction; if the NVTA repeals the tax; or if the tax as currently imposed is otherwise altered in any manner inconsistent with the terms of this agreement. In any of the foregoing events, the NVTA shall promptly notify the County, the Commissioner, and the Treasurer.

d. This agreement may also be cancelled or amended upon mutual written consent of the parties and with advance notice of not less than six months. Such advance notice may be shortened or waived upon mutual written consent of the parties hereto.

2. The County, through its Commissioner and Treasurer, shall, as agent for NVTA, collect the additional NVTA Transient Occupancy Tax at the rate of 2% of the amount of charge for the occupancy of any room or space occupied that is located within the County outside the limits of any incorporated town. The Commissioner shall include the NVTA Transient Occupancy Tax on the locality's Transient Occupancy Tax forms, specified as a separate line item that clearly identifies this as a tax imposed by the NVTA. Alternatively, at the option of the Commissioner, separate Transient Occupancy Tax forms, exclusive to the NVTA tax, may be utilized for the collection of this tax. The County's collection responsibility under this Agreement, through its Commissioner and Treasurer, shall be limited to the processing of returns, the mailing of bills, and the collection of payments. Any legal action to enforce the collection of this tax by hotels and motels, including the filing and defense of claims in any bankruptcy proceeding, shall be the responsibility of NVTA. NVTA will defend any action against the County, the Treasurer or the Commissioner challenging the collection of the NVTA TOT.

3. IN accordance with Va. Code §58.1-3825.1, no late payment penalties or interest shall be applied to the NVTA TOT collections.

4. THE Treasurer may require TOT taxpayers to remit the NVTA payments separate from local tax payments, along with separate reporting forms as may be required by the Commissioner. In this event, such payments shall be made payable to the NVTA, and the Treasurer shall deposit such funds directly to the NVTA's bank account. Alternatively, as a matter of customer convenience, the Treasurer may also collect a consolidated payment

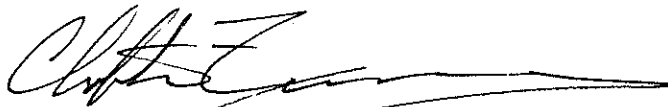
of local and NVTA TOT taxes, and promptly deposit the appropriate share to NVTA's bank account. IF, after January 1, 2008, HB 3202 should be declared unconstitutional, NVTA will be responsible for disbursing refunds of taxes collected and forwarded to the NVTA account.

5. THE Treasurer agrees that the collection of the NVTA tax shall be made on a monthly or quarterly basis as may be appropriate and shall be deposited, electronically if possible, to the bank account so designated by the NVTA.

6. CONCURRENT with each deposit, the Treasurer agrees to provide the NVTA with a count of the hotels and motels remitting the NVTA Transient Occupancy Tax. The Treasurer further agrees to maintain a record of such collections and deposits for a period of not less than three years in accordance with the General Schedule 5 as determined by the Library of Virginia pursuant to Va. Code §42.1-82. Such records shall be available for inspection and audit as may be required by the NVTA. Any such inspection by the NVTA shall require NVTA representatives to sign and be bound by a Secrecy of Information Oath, attached and incorporated hereto, acknowledging the requirements of Va. Code §58.1-3.

7. THE Commissioner agrees that if the County conducts an audit of its own local Transient Occupancy Tax, the NVTA tax will also be reviewed for accuracy. Consistent with Va. Code §58.1-3826 and §58.1-3843, this tax is limited to "any room or space that is suitable or intended for occupancy by transients for dwelling, lodging, or sleeping purposes.

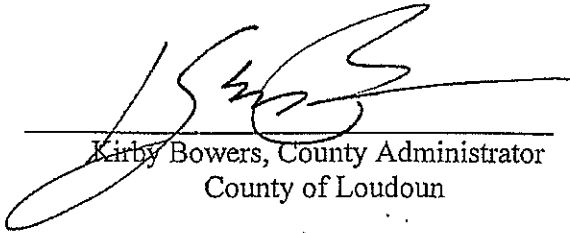
8. The County, by the signature of its County Administrator hereto, acknowledges that the NVTA Transient Occupancy Tax is not a receivable of the County and is not subject to the appropriation authority of the County.



The Honorable Christopher Zimmerman  
Chairman, NVTA

9-27-07  
Date<sup>1</sup>

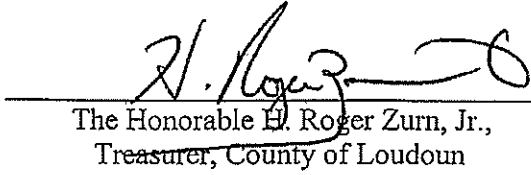
<sup>1</sup> Scheduled for formal ratification by the NVTA on September 27, 2007.



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Kirby Bowers, County Administrator  
County of Loudoun

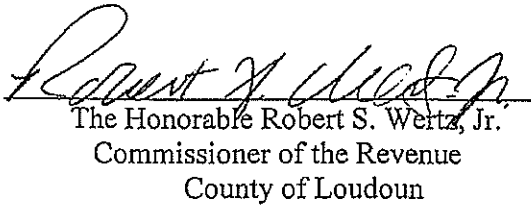
12-11-07  
Date



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The Honorable H. Roger Zurn, Jr.,  
Treasurer, County of Loudoun

12-11-07  
Date



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The Honorable Robert S. Wertz, Jr.  
Commissioner of the Revenue  
County of Loudoun

12-10-07  
Date