



City of Charleston
Office of the City Collector

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ADMINISTRATIVE NOTICE 22-01

SUBJECT: Hotel Occupancy Tax - Marketplace Facilitators

West Virginia Senate Bill 270 imposes liability on marketplace facilitators to collect and remit hotel occupancy taxes imposed by any municipality or county on the consideration paid for the occupancy or use of a hotel room including a short-term home rental if such facility provides more than three rooms within the private home. For hotels including those homeowners engaging in short-term home rentals within the City of Charleston using a marketplace facilitator (examples: VRBO and Air BNB) exclusively for all rental reservations, you should contact the City Collector's Office to have your Hotel Occupancy Tax account marked inactive. The marketplace facilitator will report the gross receipts on your behalf. However, if you are transacting without the aid of a marketplace facilitator or in supplement to a marketplace facilitator, then you are expected to file a separate return accounting for the gross receipts not collected using the marketplace facilitator. If you have any questions or concerns regarding your reporting requirements, do not hesitate to contact the City Collector's Office at the email or number listed above.

Issued: April 28, 2022

Sincerely,

Christina Merbedone-Byrd
City Collector, City of Charleston