

## Rates and Dates for Trustee Tax

### Rates: Calculation of Tax

Admissions	= Total ticket sales divided by 110% x 10%
Admissions – Participatory Sports	= Total ticket sales divided by 110% x 10%
Cigarette*	.60cents (20 in pack, wet stamps,min.500)
	.73 (25 in pack, heated stamps,min.15000)
Short Term Rental**	= Gross receipts x 1%
Lodging – Flat rate per night	= Gross receipts x 8%***
Lodging – 90 consecutive days or less**	= Gross receipts x 8%***
Restaurant or Meals**	= Gross Receipts x 6.5%
Telecommunications	20%
Cellular Phones	10%
E-911 fee	Flat fee of \$3.00 added to monthly bill.
Telephone (Commercial)	20%
Telephone (Residential)	20%
Utility	
Residential - Electrical & Gas	Electric Consumers at \$1.40 + \$0.015038 on each kWh..not to exceed \$3.40 monthly ; Gas Consumers at \$2.45 + \$0.18 on each CCF..not to exceed \$3.00 monthly.
Commercial - Electrical & Gas	Electrical: (I) Commercial Consumers at \$2.29 + \$0.013143 on each kWh..not to exceed \$400 monthly. (II) Industrial Consumers at \$2.29 + \$0.015915 on each kWh..not to exceed \$400 monthly. Gas: (I) Commercial Consumers at \$4.65 + \$0.10 on each CCF..not to exceed \$400 monthly. (II) Industrial Consumers at \$4.65 + \$0.10 on each CCF..not to exceed \$400 monthly.
*Also subject to State and Federal taxes. Contact the Trustee Tax Division for details. As of 01/28/2003 the rate has increase to 25 mills for each cigarette.	
**Also subject to Virginia Retail Sales and Use Tax.	
*** Lodging tax will increase to 8% as of July 1, 2001.	

### Dates:

Admissions, Lodging, and Restaurant or Meals Returns due.	20 <sup>th</sup> day of each month
Daily Rentals Returns due.	Apr.20 <sup>th</sup> , July 20 <sup>th</sup> , Oct.20 <sup>th</sup> , Jan.20 <sup>th</sup>
Utility Tax Returns due.	20 <sup>th</sup> day of each month

### Calculation of Penalty & Interest: (City Code 35-381,35-413,35-447)

- Immediately following the due date there shall be added to such tax a penalty of 10% of the amount of tax, or \$10.00 whichever is greater.
- Interest is computed on Tax and Penalty at the rate of 10% per year or .833% per month the first day of each month following the due date.
- Payment sequence: Whenever a payment is received and processed for taxes owed, the City Treasurer shall apply all such payments to the Oldest Tax Record remaining unpaid. When funds are diverted to pay delinquent taxes, the City Treasurer shall give notice to the taxpayer of such application.
- For payment Assistance contact the City Treasurer's office at 393-8561