

HOTEL OCCUPANCY TAX OVERVIEW

The City of Charleston imposes a municipal Hotel Occupancy Tax upon any and all hotels or motels located in the city limits. The tax must be collected on all rooms, including those that are cancelled, unless a room is resalable as soon as the cancellation is made and could be occupied by another consumer. Such tax is six percent (6%) and is to be levied by the hotel or motel operator upon the consumer and included as part of the consideration paid for the use or occupancy of the hotel or motel room. A hotel room does not include those sleeping accommodations rented on a month-to-month basis or other rental arrangement for 30 days or longer at the inception at a boarding house, condominium, cabin, tourist home, apartment, or home.

The tax is to be collected by the operator and remitted monthly on a Hotel/Motel Occupancy Tax Return to the Office of the City Collector on or before the 15th day of the first calendar month following the month in which the tax was collected. Any operator who fails to file a return and pay the tax by the due date shall incur penalties of five percent the first month, and one percent for each additional month.

Hotel or motel occupancy billed directly to the federal government or to the State of West Virginia or one of its political subdivisions shall be exempt from the hotel occupancy tax. However, rooms paid for by an employee of the federal government or by any employee of the state or political subdivision for which reimbursement is to be made, shall be subject to the tax.