



Board of Supervisors

Agenda Item Detail

Meeting Date: October 8, 2025

Agenda Section: Public Hearings (Non Planning Issues)

Title:

Ordinance to Amend the Frederick County Code, Chapter 155 Taxation, Article **XIV Transient Occupancy Tax, §155-50 Definitions, §155-54 Collections in Trust for County, §155-55 Required Reports; Remittances, §155-56 Powers and Duties of Commissioner of Revenue, §155-58 Failure to Collect or Remit Tax, §155-59 Preservation of Records; Examination, §155-60 Persons Going Out of Business, §155-61 Enforcement.** The Purpose of the Proposed Amendments is to Align Frederick County Code with Recent State Code Changes Made by the Virginia General Assembly, Including Updated Terminology, and the Introduction of an Annual Attestation and Reporting Requirements for Accommodation Providers to Relieve the Accommodations Intermediary of the Monthly Filing Requirement.

Attachments:

[BOS10-08-25TransientOccTaxCodeAmend.pdf](#)

[BOS10-08-25CoAttyReTransientOccTaxAmendmt.pdf](#)