



## VACATION RENTAL CHECKLIST

125 N. Court St., Fayetteville, WV 25840  
 Phone (304) 574-0101 Fax (304) 574-3765

[www.fayettevillewv.gov](http://www.fayettevillewv.gov)

### **Steps to get registered**

1. The Property Owner must contact the WV State Tax Department at (304) 558-3333 and file for a "WV State Tax Department Business Registration Certificate" (a copy must be submitted to the Town)
2. Complete application for the Town of Fayetteville Business License – available online -- \$5.00 renewable July 1<sup>st</sup> each year
3. Complete application for Vacation Rental Permit-- included in this packet -- \$100.00 renewable July 1<sup>st</sup> each year

### **After you have successfully registered**

1. Every month submit Hotel/Motel Tax Return which is 6% of your gross sale for the month. A monthly report should be submitted even if you have no renters for the month.
2. Every quarter submit the Business & Occupation Tax Return—which the Town Treasurer sends to you. List each month to correspond with the amounts you previously submitted on your monthly Hotel/Motel Tax Reports—this is 1% of the total gross sales.
3. If you are using a 3<sup>rd</sup> Party Reservation Center (i.e. AirBnB, VRBO), they will collect the 6% Hotel/Motel Tax for you. If you are booking your own reservations then you will need to remit the 6% Hotel/Motel tax to the Town by the 15<sup>th</sup> of the following month.

### **If you have an Authorized Agent that takes care of the reporting and payments, the agent must:**

1. Contact the WV State Tax Department at (304) 558-3333 and file for a "WV State Tax Department Business Registration Certificate" (a copy must be submitted to the Town)
2. Complete application for the Town of Fayetteville Business License—available online -- \$15.00 for professional services, renewable July 1<sup>st</sup> each year
3. Every quarter submit the Business & Occupation Tax Return—which the Town Treasurer sends to you reflecting your gross income under Class Code 19 and pay 1% of the total gross income.

If you have any questions or need assistance, please feel free to contact the Town Treasurer, Kathy Williams at (304) 574-0101 or [kathy@fayettevillewv.gov](mailto:kathy@fayettevillewv.gov)



## VACATION RENTAL PROTOCOL

125 N. Court Street, Fayetteville WV 25840  
Phone (304)574-0101 FAX (304)574-3765  
[www.fayettevillewv.gov](http://www.fayettevillewv.gov)

### 1. APPLICANT

- a) Pick up vacation rental permit application packet which include:
  - Permit Application
  - Municipal License Application **\*\*you must have a State and Town Business License to utilize the rental permit\*\***
- b) Complete Vacation Rental application, Municipal License application and pay applicable fees which include:
  - \$100.00 Permit fee
  - \$5.00 Municipal License fee

### 2. TOWN CLERK

- a) Receive Permit application and Municipal License application
- b) Receipt in permit and license fees
- c) Issue Vacation Rental Permit
- d) Fax or email a copy to the Fayetteville Police Department and the Fayette County Assessor's office, to the attention of the assessor.
- e) File Permit

### 3. APPLICANT

- a) Receive permit
- b) Submit monthly hotel/motel tax returns and payment (6% of Gross sales) to Town Treasurer.
- c) Submit quarterly business and occupational tax returns and payment (1% of Gross sales, #20 on back of form) to the Town Treasurer.
- d) Reapply annually (July1) for business license. **\*\*License are valid July 1 through June 30\*\***



## VACATION RENTAL REPORTING PROCEDURE

125 N. Court Street, Fayetteville WV 25840  
Phone (304)574-0101 FAX (304)574-3765  
[www.fayettevillewv.gov](http://www.fayettevillewv.gov)

### **\*\*IMPORTANT TAX REPORTING PROCEDURES\*\***

#### **SUBMIT THE FOLLOWING FOR EACH PROPERTY:**

**Monthly Hotel/Motel Tax Return (Article 776)** for **EACH PROPERTY LOCATION** even if the Gross Rental Income is Zero (0). Be sure to enter a Zero (\$0.00) at the bottom of the form, sign and date. Submit this Return with payment each month.

**Quarterly Business & Occupation (B&O) Tax Return** for **EACH PROPERTY LOCATION** at the end of each quarter listing totals for each month separately for **January – February – March;** **April – May – June;** **July – August – September;** and **October – November – December** to reflect the amounts corresponding to the amounts reported on your Hotel/Motel Tax Returns you submitted previously. If the Gross Amount of Sales is Zero (\$0.00), be sure to enter a Zero (\$0.00) on the appropriate lines. Sign and date the bottom of the form. Submit this Return with payment each quarter.



## VACATION RENTAL APPLICATION

125 N. Court Street, Fayetteville WV 25840  
Phone (304)574-0101 FAX (304)574-3765  
[www.fayettevillewv.gov](http://www.fayettevillewv.gov)

Location of vacation rental (Street Name & Number): \_\_\_\_\_

Bedrooms: \_\_\_\_\_ Approximate Nightly Cost: \$ \_\_\_\_\_

Bathrooms: \_\_\_\_\_

Off Street Parking Spaces: \_\_\_\_\_

Owner of Property: \_\_\_\_\_

Telephone #: \_\_\_\_\_ Email: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Authorized Agents (if any) \_\_\_\_\_ WV Real Estate License# \_\_\_\_\_

Telephone #: \_\_\_\_\_ Email: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Are there any prior Permits for Vacation Rental at this location in the Owner's name or in the name of any corporation, partnership or other business entity in which the Owner had an interest in? \_\_\_\_\_

If yes, what happened to that Permit: \_\_\_\_\_

Is this Vacation Rental listed online? \_\_\_\_\_

If yes, what websites? \_\_\_\_\_

\_\_\_\_\_  
APPLICANT'S SIGNATURE

\_\_\_\_\_  
DATE