



VACATION RENTAL CHECKLIST

125 N. Court St., Fayetteville, WV 25840

Phone (304) 574-0101 Fax (304) 574-3765

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 1st each year
3. Complete application for Vacation Rental Permit –available online-- \$100.00 renewable July 1st each year for each vacation rental property you own

After you have successfully registered

1. If you are using a 3rd Party Reservation Center (AirBnB, VRBO, etc), the Center will collect the 6% Hotel/Motel Tax and 1% Municipal Use Sales Tax for you. If you are booking your own reservations, then you will need to submit the Hotel/Motel Tax Return which is provided online and submit 6% of gross revenue to the Town.
2. Each quarter the Town will send you the Business & Occupation Tax Return. You will enter the total gross revenue reported by the 3rd Party Reservation Center under Class Code 20. You should submit the Business & Occupation Tax Return (even if reporting zero) and pay the Town 1% of the total gross sales generated by your vacation rental(s).

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 renewable July 1st each year
3. Each quarter the Town will send the agent a Business & Occupation Tax Return. The agent will report the gross income earned for services rendered under Class Code 19 and pay 1% of the total gross income to the Town of Fayetteville.

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

Revised June 2022



VACATION RENTAL PROTOCOL

125 N. Court Street, Fayetteville WV 25840
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1. APPLICANT

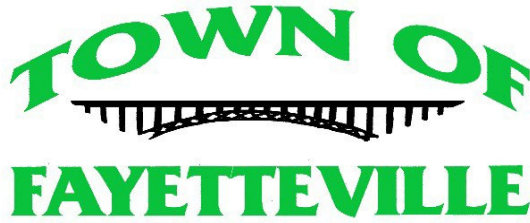
- a) Pick up vacation rental permit application packet which include:
 - Permit Application
 - Municipal License Application ****you must have a State and Town Business License to utilize the rental permit****
- b) Complete Vacation Rental application, Municipal License application and pay applicable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

\$100.00 permit fee required July 1st each year when returning this application.