



## VACATION RENTAL CHECKLIST

125 N. Court St., Fayetteville, WV 25840

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

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

Questions: [Kathy@fayettevillewv.gov](mailto:Kathy@fayettevillewv.gov) or [Ronda@fayettevillewv.gov](mailto:Ronda@fayettevillewv.gov)

### Steps to register

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. The \$5.00 application is required to be renewed 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.
4. Contact Fayette County Health Dept. (304 574-1617) RE: County Permit. You are required to present a copy of the Fayette Co. Health Dept. inspection with your vacation application to the Town of Fayetteville before a Vacation Rental Permit can be issued.

### After 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 Town Hall at (304) 574-0101 or email [Kathy@fayettevillewv.gov](mailto:Kathy@fayettevillewv.gov) or [Ronda@fayettevillewv.gov](mailto:Ronda@fayettevillewv.gov)*



## VACATION RENTAL PROTOCOL

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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 the town treasurer, unless you use a third party to collect & remit on your behalf.
- c) Submit quarterly business and occupational tax returns and payment (1% of Gross sales, #20 on back of form) to the town treasurer. Please use the tax returns provided to you each quarter.
- d) Reapply annually (July 1) for a business license. **\*\*License are valid July 1 through June 30\*\***



## VACATION RENTAL REPORTING PROCEDURE

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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. If you are using a third Party (AirBnb, Expedia, etc.) they will collect and remit the Hotel/Motel on your behalf.

**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. Please use tax returns provided to you each quarter. This return has your company name, address, and account number along with a barcode which is scanned during posting to your account. The return will also have any current balance due amounts or credits to be applied.



2026 - 2027

**VACATION RENTAL APPLICATION**

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

Bedrooms: \_\_\_\_\_

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

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

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

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

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

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

Authorized Agents (if any) \_\_\_\_\_

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

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

*Are there any prior permits for the 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 IS REQUIRED EACH YEAR ON JULY 1<sup>ST</sup>**

**A COPY OF THE FAYETTE COUNTY HEALTH DEPT VACATION RENTAL INSPECTION IS  
REQUIRED FOR THIS PROPERTY ANNUALLY**