



PAY ONLINE

<https://ricalm.virginiainteractive.org>

The City of Richmond Finance Payment portal allows businesses to file and pay their Admissions, Lodging and Meals (ALM) taxes online by creating a user account. First time businesses can begin the service after they register for a new account. You will need to have your **Tax ID** and **City of Richmond Account Number** during the registration process. Once you have completed the setup of your user account and logged in, you can complete the online form to file your taxes and submit your payment by credit card or e-Check.

ADMISSIONS, LODGING, AND MEALS TAXES

To avoid penalty and interest, payments are due no later than the 20th of the month following the month of collections. You are required to file a return even if no tax is due. If the 20th falls on a weekend or City Holiday, the return is due on the next business day. Payments remitted online by 11:59pm will be credited on the date of payment. Payments made at 12:00am or later will be credited the next business day.

- **ADMISSIONS TAX:** Payable by any person receiving payment for taxable admissions must collect the tax from person paying admission.
- **LODGING TAX:** Payable by any person receiving taxable transient lodging charges for any hotel, motel, or other lodging place containing ten (10) or more bedrooms within the City.
- **MEALS TAX:** Payable by any person selling meals, (alcoholic beverages included), edible refreshments and nourishments, liquid or otherwise, shall collect the tax from the person paying for such meals.

IMPORTANT INFORMATION

Please be reminded that in accordance with Section 26-674 and 26-434 of the City Code at no time are these funds the property of the person, business or corporation that is charged with the collection responsibility of these taxes. All taxes collections shall be deemed to be held in trust for the City.

Failure to file your return and remit excise taxes to the City of Richmond is a **Class 1 Misdemeanor, punishable by up to 1 year in prison and/or a \$2,500.00 fine**. The business owner(s) and/or its officers are personally responsible for the collections, reporting and remittance of excise taxes. Failure to file your return(s) and remit the total excise tax due may result in the issuance of a criminal summons, denial of a business license, or tax liens against the responsible parties and/or your business.

SELLER'S COMMISSION IMPORTANT NOTICE

Effective July 1, 2019, *Ordinance 2018-142*, the Seller's Commission will increase from 1.5% to 3%. The Seller's Commission is for businesses remitting their meals taxes in full and on time by the 20th of the subsequent month.

If remitting by mail, send to:

CITY OF RICHMOND
ADMISSIONS, LODGING, MEALS TAX
CITY HALL, ROOM 102
P.O. BOX 26505
RICHMOND, VA 23261-6505

All payments should be made payable to:

CITY OF RICHMOND
(TO INCLUDE COUPON WITH ACCOUNT NUMBER, SIGNATURE, AND DATE AND TELEPHONE NUMBER)

If you have any questions regarding this information please contact via:

Email: finance@richmondgov.com

Phone: 804-646-6662

SAMPLE

YEAR	ACCOUNT NUMBER
2019	-
BUSINESS LOCATION	
①	

City of Richmond
 Admission, Lodging, Meals
 City Hall, Room 102
 P.O. Box 26505, Richmond VA 23261-6505
 Phone: (804) 646-7000



	Month	Taxable Sales	Rate	Tax Liability	Seller's Commission	Total Tax Due
<input checked="" type="checkbox"/>		50,000.00	x 7%	3,500.00	N/A	3,500.00
<input checked="" type="checkbox"/>		1,000,000.00	x 8%	80,000.00	N/A	80,000.00
<input checked="" type="checkbox"/>	④	⑤ 100,000.00	x 7.5%	⑥ 7,500.00	⑦ 0.00	⑧ 7,500.00

Seller's Commission of 1.5% applies only to the tax liability portion; and only if the return is filed and tax paid in full by the due date.

Penalty of 10% for all late payments after the 20th of the following month.

Interest of 10% annually for each day payment is late after the 20th of the following month.

BILLING ADDRESS:

③ SAMPLE BUSINESS
 123 ANY STREET
 RICHMOND, VA 23251

Total	91,000.00
Penalty ⑨	9,100.00
Interest ⑩	521.12
Total Due ⑪	100,621.12

x

 Authorized Signature Date Phone
 AUTHORIZED SIGNATURE MEANS THE SIGNATURE OF THE COLLECTOR AND REMITTER OF TAX.

- ① **Location:** The physical address where the business is located.
- ② **Tax Type:** The types of taxes the business removes are denoted by the 'X' in the box in the bottom left corner.
- ③ **Billing Address:** This field should contain the address of the entity responsible for the bill. It may differ from the actual mailing address.
- ④ **Month:** The month of the collections period. If the month listed is April, it is due by May 20 to avoid penalty and interest charges.
- ⑤ **Taxable Sales:** The amount of receipts for that tax type which are taxable (gross receipts less deductions).
- ⑥ **Tax Liability:** The amount of tax due for that type before rebates (TAXABLE SALES x RATE = TAX LIABILITY).
- ⑦ **Seller's Commission:** A rebate to the total tax liability for the Meals & Alcoholic Beverage Tax. The seller's discount is only applicable if the return is filed and the tax is paid in full by the due date (TAX LIABILITY x COMMISSION RATE = SELLER'S COMMISSION).
- ⑧ **Total Tax Due:** The amount of tax due for that type (TAXABLE LIABILITY - SELLER'S COMMISSION = TOTAL TAX DUE).
- ⑨ **Penalty:** If remitted after the 20th of the month following the collection period on the coupon, a 10% penalty shall be applied and remitted (TOTAL TAX DUE x 0.10 = PENALTY).
- ⑩ **Interest:** If remitted after the 20th of the month following the collection period on the coupon, a simple interest at a rate of 10% annually shall be applied and remitted for each day the payment is late ((TOTAL TAX DUE + PENALTY) x DAYS LATE x .0002740 = INTEREST).
- ⑪ **Total:** The grand total due to be remitted with the coupon after adjustments (TOTAL + PENALTY + INTEREST = TOTAL DUE)

IMPORTANT INFORMATION

City code requires that you hold these taxes in escrow. Please remit payment by the 20th of the following month to avoid enforcement action. If the 20th falls on a weekend, the return is due on the next business day. Please file a return even if no tax is due. Make all checks payable to the 'City of Richmond'.

Admissions Tax: 7% of the amount of total admissions. Any person receiving payment for taxable admissions must collect tax from person paying admission.

Lodging Tax: 8% of transient room rent. Any person receiving taxable transient lodging charges for any hotel, motel, or other lodging place containing ten (10) or more bedrooms within the city.

Meals Tax: 7.5% of cost of meal, including alcoholic beverage and non-optional gratuities. Any person selling meals, alcoholic beverages included, edible refreshment and nourishments, liquid or otherwise, shall collect the tax from the person paying for such meal.



YEAR	ACCOUNT NUMBER
2019	-
BUSINESS LOCATION	

City of Richmond
 Admission, Lodging, Meals
 City Hall, Room 102
 P.O. Box 26505, Richmond VA 23261-6505
 Phone: (804) 646-7000



	Month	Taxable Sales	Rate	Tax Liability	Seller's Commission	Total Tax Due
<input type="checkbox"/>			x 7%		N/A	
<input type="checkbox"/>			x 8%		N/A	
<input type="checkbox"/>			x 7.5%			

Seller's Commission of 1.5% applies only to the tax liability portion; and only if the return is filed and tax paid in full by the due date.

Penalty of 10% for all late payments after the 20th of the following month.

Interest of 10% annually for each day payment is late after the 20th of the following month.

BILLING ADDRESS:

Total	_____
Penalty	_____
Interest	_____
Total Due	_____

REMIT PAYMENT TO:

City of Richmond
 PO Box 26505
 Richmond VA 23261-6505

x

 Authorized Signature Date Phone
 AUTHORIZED SIGNATURE MEANS THE SIGNATURE OF THE COLLECTOR AND REMITTER OF TAX.