Virginia Tourism Corporation obtains travel-industry related excise tax collections and rates data from the Auditor of Public Accounts and Weldon Cooper Center for Public Service at the University of Virginia. The discussion below explains the topics in more detail:

**Local Excise Tax Collections**

Transient Occupancy Excise Tax Collections, Meals Excise Tax Collections, and Admissions Excise Tax Collections represent the local *excise* tax collections reported to the Auditor of Public Accounts by Virginia’s counties, independent cities, and incorporated towns.

The source for this data is the Auditor of Public Accounts. Excise tax collections are typically reported in July-to-June *fiscal* years, not *calendar* years. Localities imposing a local transient occupancy excise tax may impose the tax on any or all classes of lodging such as hotels, motels, bed and breakfasts, cabins, and campgrounds.

**Local Excise Tax Rates**

Transient Occupancy Excise Tax Rates, Meals Excise Tax Rates, and Admissions Tax Rates show the local *excise* tax rates for the most recent fiscal year: July-to-June *fiscal* years, not *calendar* years. The excise tax rates reported are for Virginia’s counties, independent cities, and incorporated towns.

The source for this data is an annual survey administered by the Weldon Cooper Center for Public Service at the University of Virginia. The survey is administered between spring and early fall of each year.