

Hamilton, Cassandra (TAX)

From: Peterson, Kristen (TAX)
Sent: Tuesday, October 19, 2010 11:52 AM
To: Hamilton, Cassandra (TAX)
Subject: FW: Study on the Feasibility of Implementing Senate Bill 452

From: Carla DeLaPava [mailto:Cdelapava@arlingtonva.us]
Sent: Thursday, September 23, 2010 2:35 PM
To: Peterson, Kristen (TAX)
Cc: Frank OLeary; Raymond A. Warren
Subject: RE: Study on the Feasibility of Implementing Senate Bill 452

Hi Kristin,

Thank you for sending this out. On page iii of the Executive Study, you mention estimates on the amount Virginia stands to gain in Retail Sales and Use Tax and local transient occupancy tax revenues from the passage of this legislation. Would you be able to provide me with the basis of your estimates?

Thanks so much,

Carla

Carla de la Pava
Chief Deputy Treasurer
Arlington County Treasurer's Office
2100 Clarendon Blvd. Suite 201
Arlington, Va 22201

703 228-3255

From: Peterson, Kristen (TAX) [mailto:Kristen.Peterson@tax.virginia.gov]
Sent: Monday, September 20, 2010 4:49 PM
To: jmallan@jonesday.com; abezik@principle-advantage.com; delbrink@comcast.net; mitchell.bryk@starwoodhotels.com; Patricia Carroll; BCovey@sfc.virginia.gov; Carla DeLaPava; sdelbianco@netchoice.org; bdendy@vectreCorp.com; medwards@vaco.org; annflan@principle-advantage.com; district24@senate.virginia.gov; Katie@vhta.org; thill@williamsmullen.com; kilday@visitloudoun.org; tlisk@eckertseamans.com; clloyd@mwcllc.com; RMatthia@vbgov.com; nmenkes@vml.org; Cindy.Ohlenforst@klgates.com; Frank OLeary; DelBPurkey@house.virginia.gov; jputney@dls.virginia.gov; drosenberg@dls.virginia.gov; pruden@asta.org; asackler@interactivetravel.org; cshelton@williamsburgva.gov; aspinelli31@gmail.com; MVucci@dls.virginia.gov; Raymond A. Warren; district31@senate.virginia.gov; ryoung@dls.virginia.gov; 'cwhyte@vectreCorp.com'
Cc: haskins, mark (TAX); Mayer, Joseph (TAX); White, William (TAX)
Subject: Study on the Feasibility of Implementing Senate Bill 452

As you know, during the 2010 Virginia General Assembly Session, the Virginia Department of Taxation was asked to study and report on the implications of enacting legislation that would require online travel companies to compute the Retail Sales and Use Tax and local transient occupancy taxes on charges for accommodations based upon the total price paid for the use or possession of the accommodation, including any mark-up fees imposed by online travel companies. The "Study on the Feasibility of Implementing Senate Bill 452 is attached.

Please review the attached study and respond with any comments or suggestions regarding this study by close of business Friday, October 1, 2010. If you should have any questions as you review the material, feel free to email me or call me using the contact information below.

Thank you for the input you have already provided to assist in the development of this study.

Kristen D. Peterson
Office of Tax Policy, Policy Development Division
Virginia Department of Taxation
Main Street Centre, 15th Floor
600 East Main Street
Richmond, VA 23219
Phone: (804) 371-2340
Fax: (804) 371-2355