

...Taxes

Meals Tax

The Louisa County Board of Supervisors, at their meeting on December 5, 2011, approved to amend the County's code to add Article XI Food and Beverage Tax (Meals Tax), effective February 15, 2012.

The rate for Meals Tax shall be 4% of the amount paid where food is prepared and served to the public on or off the premises, or any place where food is served. This tax is collected by the seller and remitted monthly to the County, by the 20th of month following the month collected. You will be allowed to keep 3% as a Sellers Discount when paid on time.

Please remember that the form is due, along with payment, by the 20th of each month. Only Official postmarks of the U.S. Postal Service or overnight courier are valid for the due date when the return is received after said due date. Returns mailed after the monthly due date are not allow to deduct for the sellers discount.

Transient Occupancy Tax

Louisa County imposes a 2% Transient Occupancy Tax on all transients. A transient for this purpose is defined as visitors who stay less than 30 consecutive days in the County. This tax is collected by and remitted quarterly to the County. You are allowed to keep 5% of the collected tax as a commission.

Please remember that the forms are due, along with payment, by the 20th of month following the end of the quarter in which the reported gross receipts and occupancy tax were collected. Only official postmarks of the U.S. Postal Service or overnight courier are valid for the due date when the return is received after said due date. Returns mailed after the due date are not allowed to deduct for the collections commission fee.

Tax Relief Program for the Elderly & Disabled

At the May 2, 2022 Board of Supervisors meeting, the Board adopted changes to our Tax Relief Program for the Elderly and Disabled, increasing the income level. Total combined income has been raised from \$40,000 to \$50,000 effective for the 2022 tax year. To qualify for this program your combined income cannot exceed \$40,000 and your maximum financial worth cannot exceed \$200,000 (excludes up to 10 acres and the home in which you reside). You also must have no delinquent real estate taxes. With this change, the deadline to submit 2022 Tax Relief Applications has been extended to June 1, 2022. Please contact the Commissioner of the Revenue's office at 540-967-3432 with any questions or to request [an application](#).