

Lowndes County
 Finance Department
 RE: Hotel Motel Tax
 327 N. Ashley Street
 Valdosta, Georgia 31601

Lowndes County Hotel/Motel Tax Unit



Due by 20th of each month

Monthly Rooms, Lodgings, Accommodations Excise Tax Return

INFORMATION

Business:

Address:

Month

Year

COMPUTATION OF TAX

ATTACH REMITTANCE HERE

- | | | | | |
|--|---|-----|--|--|
| | 1. Sales (Gross sales from all sources.) This amount must equal line 1 of the Georgia Sales and Use Tax Report. Form ST-3 (Must attach form) | 1. | | |
| | 2. Non-lodging sales (Must be itemized in Schedule A below) | 2. | | |
| | 3. Net sales from rooms, lodgings and accommodations (Line 1 minus line 2) | 3. | | |
| | 4. Tax exempt lodging sales (Must be itemized in Schedule B below) | 4. | | |
| | 5. Net taxable sales (Line 3 minus line 4) | 5. | | |
| | 6. Gross tax (7% of line 5) | 6. | | |
| | 7. Penalty (Applicable if filed or paid after the 20 th of the month following the period of the return. See instructions.) | 7. | | |
| | 8. Interest (1% (.01) per month (or fraction of a month) from the date delinquent until paid. See instructions) | 8. | | |
| | 9. Amount Due (Line 6 plus lines 7 and 8) | 9. | | |
| | 10. Vendor's Compensation (3% of line 6 if not delinquent) | 10. | | |
| | 11. Pay this amount (Line 9 minus line 10) Make checks payable to "Lowndes County Finance Dept. RE: Hotel Motel Tax" | 11. | | |

Schedule A – Non-Lodging Sales (Line 2)

1. Restaurant and catering	1.			
2. Meeting rooms	2.			
3. Vending	3.			
4. Telephone revenue	4.			
5. Other non-lodging sales – Specify	5.			
Total Non-taxable Sales (line 2 above)				

Schedule B – Tax-Exempt Lodging Sales (line 4)

1. Permanent resident (accommodations <i>after</i> the first 30 days of continuous occupancy)	1.			
2. Accommodations due to loss of home by fire or other casualties	2.			
3. Georgia state or local government officials and employees	3.			
Total Tax-exempt lodging sales (Line 4 above)				

CHANGE OF REGISTERED INFORMATION

For any change of trade name, address, ownership or telephone number, check the proper box(es) and furnish applicable information below:

- | | |
|---|---|
| <input type="checkbox"/> New business location _____ | <input type="checkbox"/> New business address _____ |
| <input type="checkbox"/> New trade name _____ | <input type="checkbox"/> Date business discontinued _____ |
| <input type="checkbox"/> Name and mailing address of owner(s) _____ | <input type="checkbox"/> Number of rooms _____ |
| <input type="checkbox"/> Telephone number _____ | |

SIGN HERE

Keep a copy of this return for your records

Under penalties of perjury, I declare that I have examined this return and supporting documentation, and to the best of my knowledge and belief, they are true, correct and complete.

Signature _____

Date _____

Title _____

Return prepared by _____

Telephone Number _____

INSTRUCTIONS

PURPOSE OF FORM

This tax form is designed for reporting Hotel/Motel Tax for Lowndes County in accordance with Article V, Chapter 10 of the Lowndes County Code of Ordinances, pursuant to the authority provided by Official Code of Georgia 48-13-51.

DUE DATE

This return must be filed and paid by the 20th of the month following the period for which tax is due to avoid loss of vendor's compensation and the payment of penalty and interest. Each calendar month is considered a period.

ATTACHMENT

The monthly return required by the State of Georgia (Form ST-3) is an integral part of the Hotel/Motel Tax Return. A complete copy of the Georgia Sales and Use Tax Report must accompany this return. A penalty of \$50.00 will be imposed for failure to attach a copy to each monthly report. In the event there is not tax to be collected for a month, the innkeeper must nevertheless file a zero return with a copy of the zero ST-3.

LINE-BY-LINE INSTRUCTIONS

Line 1 – Enter on line 1 gross monthly sales from all sources including non-lodging sales and tax-exempt sales. This amount must equal line 1 of the Georgia State Sales and Use Tax Report, form ST-3. Sales and accommodation of cabins, inns and camping spaces are included in this line.

Line 2 – Enter total of non-lodging sales from Schedule A. Non-lodging sales not specifically listed in Schedule A must be specified on line 5 of Schedule A.

Line 3 – Enter on line 3 net sales from rooms, lodgings and accommodations. This will be line 1 minus line 2.

Line 4 – Enter on line 4 the total of tax-exempt lodging sales from Schedule B. The only tax-exempt lodging sales include 1) permanent residents (accommodations after the first 30 days of continuous occupancy) 2) Accommodations provided to any person who certifies their stay is due to the destruction of their home or residence by fire or other casualties and 3) Georgia state or local government officials or employees. Local government officials include governments of counties, municipalities, or political subdivisions thereof, including Boards of Education and certain Authorities. Sales paid by federal government employees or contractors are not tax-exempt. Organizations including religious and charitable are also not tax-exempt. All state or local government exemptions must be substantiated by exempt tax forms obtained through the Georgia Municipal Association (GMA), Association of County Commissioners of Georgia (ACCG) or Georgia Hospitality and Travel Association (GHTA).

Line 5 – Enter on line 5 net sales subject to tax. This will be line 3 minus line 4.

Line 6 – Enter gross tax. Multiply line 5 times 7% (0.07)

Line 7 – Enter the amount of computed penalties if the return is filed and/or paid after the 20th of the month following the period of the return. Penalties are outlined below and may include the following: 1) failure to timely file, 2) failure to timely pay, and 3) failure to submit a copy of the Georgia State Sales and Use Tax Report, form ST-3. See Penalties section for specific amounts.

Line 8 – Enter on line 8 the amount of interest in case of delinquency. Effective 6-28-16, the interest rate is 1% (0.01) per month or fraction thereof from the date delinquent until paid. Any period of less than one month shall be considered one month.

Line 9 – Enter on line 9 the total amount due before vendor's compensation.

Line 10 – Enter the amount of deductible vendor's compensation provided the return and tax due shown on line 9 is not delinquent. Vendor's compensation is computed by multiplying line 6 times 3% (0.03)

Line 11 – Subtract line 10 from line 9 and enter the result on line 11. This is the amount you owe. Attach your check or money order payable to the Lowndes County Hotel/Motel Tax Unit.

COMMON ERRORS

The most frequent errors include deduction of sales to church, religious and charitable organizations. These organizations are not exempt from hotel/motel taxes. Federal government employees are not exempt unless the accommodations are paid directly by federal check or negotiable instrument. Credit cards are not considered negotiable instruments.

PENALTIES

The following penalties are to be computed and included on line 7 when filing delinquent returns.

1) Failure to timely file – For returns filed late by 30 days or less the penalty is 5% or \$5.00 (whichever is greater) of the gross tax on line 6. For each additional 30 days or fraction of 30 days during which the failure to file continues an additional 5% or \$5.00 (whichever is greater) of the gross tax on line 6 is due. The penalty for a single violation shall not exceed 25% or \$25.00 (whichever is greater).

2) Failure to timely pay – For late payments 30 days or less the penalty is 5% or \$5.00 (whichever is greater) of the gross tax on line 6. For each additional 30 days or fraction of 30 days during which the failure to make a complete payment continues an additional 5% or \$5.00 (whichever is greater) of the gross tax on line 6 will be due. The penalty for a single violation shall not exceed 25% or \$25.00 (whichever is greater).

3) Failure to submit a copy of the Georgia State Sales and Use Tax Return – The penalty is \$50.00 per omission.

Additional penalties imposed through audit include:

1) False/fraudulent filing of return or failure to file where willful intent exists to defraud the Board of tax – penalty of 50% of the tax the County reasonably estimates should have been collected for the taxable period.

RECORDS AND AUDITS

Each taxpayer shall maintain permanent records or books of account sufficient to establish all receipts, exemptions, credits or other matters required to be shown on the returns or necessary to sustain the return upon audit.

The business records of all taxpayers are subject to audit by the County to determine the accuracy of the return. Where a taxpayer has kept no books or records, or records are inadequate, the County has authority to compute an estimate of income under whatever method will, in its opinion, most clearly reflect the taxable income.

QUESTIONS???

All questions may be directed to the Lowndes County Finance Dept. RE: Hotel/Motel Tax, 327 N Ashley Street, Valdosta, Georgia 31601 or call (229) 671-2531.