



STOKES COUNTY
TAX COLLECTIONS DEPARTMENT
PO BOX 57
Danbury, NC 27016

Phone (336) 593-2454 or (336) 593-2418 • Fax (336) 593-4019

ROOM OCCUPANCY TAX REPORT

(TO BE FILED WITHIN 20 DAYS FROM THE LAST DAY OF EACH MONTH)

For the month of _____, 20_____

Name of Firm/Owner _____

Mailing Address _____

If no income during the reporting period, check here _____

SALES

(SEE INSTRUCTIONS ON THE REVERSE SIDE)

Total Gross Occupancy Receipts (Excluding sales Tax)\$ _____
 (Multiply Total Gross Receipts by 6% and Enter Below) _____ x 6%

Total Room Occupancy Tax (+) \$ _____

Late Filing Penalty (See Instructions) (5% of taxes times # months)... (+) \$ _____

Late Payment Penalty (See Instructions) (10% of taxes) (+) \$ _____

Total Amount Due Stokes County (=) \$ _____

Total Amount Remitted\$ _____

CERTIFICATION OF TAXPAYER

This is to certify that this report, including all attachments, has been examined by me, and is, to the best of my knowledge and belief, a true and complete report made in good faith covering the month indicated above and the same is in accordance with the books and records of the reporting taxpayer.

DATE: _____ SIGNED: _____

Report must be signed by the business owner or partner if a partnership, or by an authorized officer if a corporation.

INSTRUCTIONS

- 1. Occupancy Tax.** Six percent (6%) of gross receipts derived from the rental of any room, lodging, or similar accommodation furnished by a hotel, motel, inn, tourist camp, bed and breakfast, or similar place that is subject to sale tax imposed by the State of North Carolina under G.S. 105-164.4(a)(3) and 153A-155. This tax is in addition to any state or local sales tax.
- 2. Exceptions.** This tax does not apply to accommodations furnished by non-profit, charitable, educational, or religious organizations when furnished in furtherance of their nonprofit purpose.
- 3. Collection of Tax.** Every operator of a business subject to the tax levied under this section shall, on and after the effective date of the levy of the tax, collect the tax. This tax shall be collected as part of the charge for furnishing a taxable accommodation. The Tax shall be stated and charged separately from the sales records, and shall be paid by the purchaser to the operator of the business as a trustee for and on account of the Stokes County. The tax shall be added to the sale price and shall be passed on to the purchaser instead of being borne by the operator of the business.
- 4. Payment of Tax and Tax Report Forms.** The taxes due and payable to Stokes County in monthly installments on or before the 20th day of the month following the month in which the tax accrues. Every person, firm, corporation, or association liable for the tax shall, on or before the 20th day of each month, prepare and render a return on the front of this form. The business should make copies of this form as needed.
- 5. Failure to file a Return.** Failure to file a return by the due date results in a penalty equal to five percent (5%) of the amount of tax due for each month, or fraction thereof, during which the failure continues, not exceeding twenty-five percent(25%) in aggregate, or five dollars (\$5.00) whichever is greater. See NCGS 105-236(a)(3)
- 6. Failure to pay Tax when due.** Failure to pay the tax when due will result in a penalty equal to ten percent (10%) of the amount of tax due, subject to a five dollar (\$5.00) minimum. This will be in addition to the penalty assessed for failure to file a return, if no return was filed. See NCGS 105-236(a)(4)