MADISON COUNTY ROOM OCCUPANCY TAX REPORT

Office of Finance Officer
PO Box 579, Marshall, NC 28753

Trade Name Under Which Business is Conducted: _____

Name of Owner: _____

Street Address: _____

Mailing Address: _____

N.C. Sales Tax Number: _____

COMPUTATION OF TAX FOR THE MONTH OF _____, *20*_____

1. Gross Room/Rental Receipts $_____ X 5% = $_____
2. Add Penalty (See 4A below) _____
3. Add Other Penalties (See 4B and 4C below) _____
4. Total Amount Due _____

CERTIFICATE OF TAXPAYER: This is to certify that this report 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 named above and that same is in accordance with the books and records of the reporting taxpayer.

DATE:_____, 20_____ **SIGNED:**_____

Name/ Title

Report must be signed by one of the following: 1)Owner of business, 2)if a partnership by a partner, or 3)if a corporation by an authorized officer.

INSTRUCTIONS:

1. The Madison County Room Occupancy Tax shall be five percent (5%) of the gross receipts derived from the rental of any room, lodging, or similar place within the county now subject to the seven percent (7%) sales tax imposed by the state under G.S. 105-164.4(3).

2. This tax does not apply to gross receipts derived by the following entities from accommodations furnished by them: (1) Religious Organizations, (2) Educational Organizations, (3) Any business that offers fewer than five units, and (4) Summer Camps.

3. Every person, firm, corporation, or association liable for the tax shall, on or before the 15Th. day of each month, prepare and render a return. The return shall state the total gross receipts derived in the preceding month from rentals upon the tax is levied.

4. A) Any person, firm, corporation, or association who fails or refuses to file the return required shall pay a penalty of ten dollars ($10.00) for each day's omission.
B) In addition to failure or refusal to file the return or pay the tax for a period of thirty (30) days after the time required there shall be an additional penalty of five percent (5%) of the tax due with an additional penalty of five percent (5%) for each additional month or fraction thereof until the tax is paid.
C) Any person, firm, corporation, or association who willfully attempts in any manner to evade the occupancy tax imposed or to make a return and who willfully fails to pay the tax or make and file a return shall, in addition to all other penalties provided by law, be guilty of a misdemeanor and shall be punished by a fine not to exceed one thousand dollars ($1,000) or by imprisonment not to exceed six (6) months, or both.

5. **Send check or money order only. Do not send cash or stamps. <u>Keep the yellow copy</u> for your records and <u>return the white copy with payment.</u>**