

Due Date:
For the month of

**City – County Tax Collector
Mecklenburg County**

Account #:

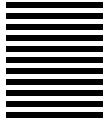
P.O. Box 32728 Charlotte, NC 28232

Ph#: (704) 336-6315

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**TAX RETURN
ROOM OCCUPANCY TAX**

**Must be filed on or before the twentieth (20th) day of each month following the month in which the tax accrues.
Please carefully read the instructions printed on the back before completing this return.**



Account Number _____

Social Security or Federal ID Number (optional) _____

Street Address of Property: _____

Business Contact: _____

Contact Telephone Number: _____

Computation of Occupancy Tax	Column A	Column B
	Sales	Tax Due
1. Gross retail receipts (excluding sales tax)	\$	
2. Less: non-occupancy related receipts	\$	
3. Less: occupancy receipts not subject to sales tax	\$	
4. Less: occupancy receipts after 90 th consecutive day	\$	
5. Less: credits on previously charged exempt receipts	\$	
6. Net retail receipts	\$	
7. Occupancy Tax (1991) due (multiply line 6 by 6%)		\$
8. Occupancy Tax (2006) due (multiply line 6 by 2%)		\$
9. Sub-total (add lines 7 and 8)		\$
10. Penalty due (\$10 per day – see instructions on the back)		\$
11. Additional tax due (5% per month – see instructions on the back)		\$
12. Excess tax collected		\$
13. Total due (add lines 9 through 12) (make check payable to: City-County Tax Collector)		\$

<i>Please complete the following regarding any changes to this account.</i>		
<input type="checkbox"/> Location address	<input type="checkbox"/> Change of ownership	Please explain and attach documentation (i.e., Bill of Sale):
<input type="checkbox"/> Mailing address	<input type="checkbox"/> Trade name	
<input type="checkbox"/> Telephone number	<input type="checkbox"/> Date sold ____/____/____	
<input type="checkbox"/> Other		

Certification: I hereby certify that I have examined this return. To the best of my knowledge and belief, this is a true and complete return submitted in good faith covering the month specified. This return is in accordance with the records of the reporting taxpayer.

Date: _____ Name: (please print) _____ Signature: _____

TAXPAYER ALERTS APPEAR BELOW		
PAID DATE		POSTED DATE
FILED DATE		RECEIVED BY
AMOUNT RECEIVED		

Mecklenburg County Room Occupancy Tax Instructions

Filing Information

- A return must be filed and the tax paid by the twentieth (20th) day of the month following the month in which the tax accrues. The return may be filed by personal delivery or U.S. mail. If mailed, the return will be deemed filed as of the date shown on the postmark affixed by the U.S. Postal Service. Please note that the date on a metered stamp is not deemed to be a filing date.
- A return must be filed each month even if no tax is due.
- Remittance should be made by check or money order and payable to the City-County Tax Collector.
- Do not send cash.
- Line 2 - "non-occupancy related receipts" are those receipts from retail sales that are not derived from "rentals of any sleeping room or lodging furnished". A "room" is a partitioned part of the inside of a building designed or used as lodging. This includes suites of rooms which have, in one or more rooms or areas, sleeping accommodations, whether or not actually used by the occupants.
- Line 3 - "occupancy receipts not subject to sales tax" are those receipts for which the hotel, motel, or inn did not collect a sales tax due to a statutory exception.
- Line 4 - "occupancy receipts after 90th consecutive day" are those receipts derived from the rental of a room to the same person for that portion of the continuous rental of the room after the ninetieth (90th) consecutive day of rental.
- Line 5 - "credits on previously charged exempt receipts" are available upon documentation of tax paid on retail receipts that were from room rentals to the same person for days one through eighty-nine (1-89) in a rental of ninety (90) consecutive days or more and were included in gross receipts in prior month's reports.

Penalties, Interest, and Remedies

- Line 10 - if the return is filed and paid after the due date, add a ten dollar (\$10.00) penalty for each day's omission, up to a maximum of two thousand dollars (\$2,000) for each return.
- Line 11 - if the return is filed or paid more than thirty (30) days late, an additional tax of five percent (5%) of the tax due (line 7 and 8) should be added for each thirty (30) days, or fraction thereof.
- When the bank returns a check because of insufficient funds or the nonexistence of an account, a penalty will be assessed equal to ten percent (10%) of the check, subject to a minimum of one dollar (\$1.00) and a maximum of one thousand dollars (\$1,000).
- If there is a deficiency or delinquency in payment of any tax because of fraud with intent to evade the tax, the County shall assess a penalty equal to fifty percent (50%) of the total deficiency.
- Any person who willfully attempts, or any person who aids or abets any person to attempt in any manner to evade or defeat a tax or its payment, shall, in addition to other penalties provided by law, be guilty of a Class H felony.

Penalties, Interest, and Remedies (continued)

- Any person required to collect, withhold, account for, and pay over any tax who willfully fails to collect or truthfully account for and pay over the tax shall, in addition to other penalties provided by law, be guilty of a Class 1 misdemeanor. Notwithstanding any other provision of law, no prosecution for a violation brought under this subdivision shall be barred before the expiration of six (6) years after the date of the violation.
- Any person required to pay any tax, to make a return, to keep any records, or to supply any information, who willfully fails to pay the tax, make the return, keep the records, or supply the information, at the time or times required by law, or rules issued pursuant thereto, shall, in addition to other penalties provided by law, be guilty of a Class 1 misdemeanor. Notwithstanding any other provision of law, no prosecution for a violation brought under this subdivision shall be barred before the expiration of six (6) years after the date of the violation.
- Information on penalty waivers can be found in the applicable ordinance.

Policies and Procedures

- Mecklenburg County Board of Commissioners adopted this ordinance with an effective date of September 1, 1990. The ordinance levying the tax provides as follows:

"Mecklenburg County hereby levies a room occupancy tax of six percent (6%) of the receipts, net of any taxes or discounts, derived from the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within Mecklenburg County that is subject to sales tax imposed by the State of North Carolina under Section 105-164.4(a)(3) of the North Carolina General Statutes. This room occupancy tax is in addition to any North Carolina or local sales tax. This room occupancy tax does not apply to accommodations furnished by nonprofit charitable, educational, benevolent, or religious organizations when furnished in furtherance of their nonprofit purpose or to accommodations furnished to the same person for ninety (90) continuous days or more."
- Mecklenburg County Board of Commissioners adopted an ordinance March 21, 2006 to levy an additional two percent (2%) to the previously authorized six percent (6%) room occupancy tax for the NASCAR Hall of Fame Museum. The two percent (2%) tax must be charged and shown separately on the establishment's sales records.
- A return filed with the Mecklenburg County Office of the Tax Collector, under this Ordinance, is not a public record as defined in Chapter 132-1.1(b) of the North Carolina General Statutes, and may not be disclosed except as required by law.
- Disclosure of your social security number is voluntary. Social security numbers are needed to establish the identification of individuals. The authority to require this number for the administration of a tax is given by the United States Code Title 42, Section 405(c) (2) (C) (i) and N.C.G.S. 105-309.
- Administrative policies, rules, regulations, and procedures for the assessment and collection of this tax are available at the Business Tax Collections office.