

RETURN OF HOTEL OCCUPANCY TAX

CITY OF TAYLOR

RETURN OF TAX ON LODGING

Every person providing transient lodging for remuneration must collect a tax of seven percent (7%) on the rent paid, unless the lodger qualifies for an allowable term or personal status exemption. All allowable term and personal status exemptions for the local Hotel Occupancy Tax are presented on the reverse of this return form. This tax is due and payable to the City monthly, on or before the 20th day of the month next succeeding the monthly period in which the Tax was collected. For failure to pay by the due date, the lodging provider is subject to paying a penalty on the tax due. The penalty is fifteen percent (15%).

Lodging Establishment _____ No. of Rooms _____ Occupancy Rate _____

For Month Ending _____, Year _____

This return is subject to audit:

1. Gross rent paid for lodging \$ _____
2. Exempt rent
 - a. Term exempt \$ _____
 - b. Personal status exempt \$ _____Total exempt rent (add Lines 2a and 2b) \$ _____
3. Net taxable rent (subtract Line 2 from Line 1) \$ _____
4. Tax (7% of line 3) \$ _____
5. Penalty if payment received after the 20th (15% of line 4) \$ _____
- TOTAL AMOUNT DUE** \$ _____

I declare under penalties prescribed that the information provided in this return is true and correct to the best of my knowledge.

Signed _____ Title _____

Month _____ Day _____ Year _____

(SEE REVERSE FOR ALLOWABLE EXEMPTIONS)

TEXAS HOTEL OCCUPANCY TAX INFORMATION FOR LODGING PROVIDERS

This information is intended as a guideline for determining rent excepted from the local Hotel Occupancy Tax only. The meaning of the word "employee" can be inclusive of "officer" and "member".

Term Exemption:

For stays of more than thirty (30) continuous days'--that is, after thirty (30) consecutive days' stay. The tax must be collected for days one (1) through thirty (30), unless there is in an indication in writing to rent the accommodations for longer than thirty continuous (30) days given by the lodger.

Personal Status Exemptions:

Federal employees presenting documentation. The American Red Cross, federal credit unions and the regional home loan banks are considered instrumentalities of the federal government.

Foreign diplomats presenting identification issued by the United State Department of State.

State of Texas employees presenting the Photo ID Hotel Tax Exemption Card or other documentation indicating that the bearer is Exempt from paying the Hotel Occupancy Tax.

Employees of Texas Housing Authorities and Housing Finance Corporations presenting a Hotel Occupancy Tax Exemption Certificate.

Employees of Texas Health Facilities Development Corporations presenting a Hotel Occupancy Tax Exemption Certificate.

Employees of Texas Public Facilities Corporations presenting a Hotel Occupancy Tax Exemption Certificate.

Employees of Texas Electric Cooperatives and Telephone Cooperatives presenting a Hotel Occupancy Tax Exemption Certificate.

For guest rooms contracted and paid for directly by any of the above named entities, the rent would be exempt from taxation.

The exempt status of any organization can be instantly checked by the State Comptroller's website, <http://www.window.state.tx.us/taxinfo/hotel/>, or by telephoning the Comptroller's office toll free at 1-800-252-1385.