

CONFIDENTIAL

**Wilson County
Room Occupancy Tax Report**

Please complete, sign and return with remittance to:

Wilson County
Finance Officer
P.O. Box 1728
Wilson, NC 27893

Report for Month of

_____ 20 _____

Name of Establishment: _____

Street Address: _____

City: _____

State: _____

Zip Code: _____

Business Name: _____

| | | | |
|--|----------|----------|----------|
| 1. Gross Rental Receipts from Occupancy of Rooms | \$ _____ | x 6% = | \$ _____ |
| 2. Add Penalty, if applicable for late filing (see below)..... | \$10.00 | x day(s) | \$ _____ |
| 3. Add Penalty, if applicable for late payment (see below) | | | \$ _____ |
| 4. Total Amount Due to Wilson County | | | \$ _____ |

CERTIFICATE 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 that same is in accordance with the books and records of the reporting tax payer.

Date: _____ 20 _____ Signed: _____

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

INSTRUCTIONS

1. Occupancy Tax

Six percent (6%) of gross receipts derived from rental of room, lodging, or similar accommodation furnished by any hotel, motel, inn, tourist camp, or similar place, including private residences and cottages rented to transients. This tax does not apply: (a) to any private residence or cottage rented for less than fifteen (15) days in a calendar year, (b) to any room, lodging or accommodation furnished and supplied to the same person for a period of ninety (90) or more continuous days, or © accommodations furnished by non-profit charitable, educational or religious organizations, summer campus or businesses that offer to rent no more than five (5) units.

2. Collection of Tax

Every operator of a business subject to the tax and every owner of a private residence or cottage subject to the tax and every rental agent, including real estate brokers, who rent private residences and cottages on behalf of owners shall collect the six percent (6%) room occupancy tax. The tax shall be collected as part of the furnishing of any taxable accommodations and shall be paid by the purchaser to the operator, owner, or rental agent as trustee for and on account of Wilson County. The tax shall be added to the sales price and shall be passed on to the purchaser, and not be borne by the operator, owner, or rental agent.

3. Payment of Tax and Tax Reports

The tax is due and payable to Wilson County in monthly installments on or before the 15th of the month in which the tax accrues. 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 on this form.

4. Penalty

(a) Failure to file the return will result in payment of a penalty of ten dollars (\$10.00) for each day's omission. (b) Failure to file return or pay the tax for a period of thirty (30) days after time required for filing return or paying the tax will result in an additional tax, as penalty, of five percent (5%) of the tax due, in addition to the penalty prescribed in subsection (a) above, with an additional tax of five (5%) for each additional month or fraction thereof, until the tax is paid. © Any person who willfully attempts to evade the tax or attempts to evade making a return and who willfully fails to pay the tax or make and file a return shall, in addition to all other penalties provide by law, be guilty of a misdemeanor and shall be punished by a fine not to exceed one thousand dollars (\$1,000.00) or by imprisonment not to exceed six (6) months or both.

Contact the Wilson County Finance Office at 252-399-2950 if further information is needed.