

VILLAGE OF SUGAR MOUNTAIN

Occupancy Tax Form

251 Dick Trundy Lane
Sugar Mountain, NC 28604

Phone: (828) 898-9292 Fax: (828) 898-9293 Email: tax@seesugar.com

TO BE FILED WITHIN 20 DAYS FROM THE CLOSE OF EACH MONTH

For the month of _____, _____

Business Name or Owners Name: _____

Mailing Address: _____

Phone Number: _____ Email: _____

Rental Property Address: _____

Online Rental Facilitator: _____

Table with 2 columns: Description and Amount. Rows include Computation of Occupancy Tax, Gross Retail Receipts, Less: Non-occupancy Related Receipts, Less: Occupancy Receipts Not Subject to Sales Tax, Less: Occupancy Receipts After 90th Consecutive Day, Credits on Previously Charged Exempt Receipts, Net Retail Receipts, Total of Occupancy Tax Due, Total Tax (6% of Line 6), Penalty (5% of Tax Due), Total Amount Due, and Total Amount Remitted.

Certification: This is to certify that this report, including all statements and schedules attached hereto, 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 the same is in accordance with the records of the reporting taxpayer.

Signature _____

Date _____

OCCUPANCY TAX REPORT INSTRUCTIONS

1. Who is responsible for unpaid occupancy taxes:
Retailer (Property Owner) No facilitator or rental agent is involved in the accommodation rental, or The accommodation is listed with a facilitator but the guest contracts with and pays the retailer directly for the accommodation rental, or The guest contracts with and pays the facilitator for the accommodation rental and the facilitator collects occupancy taxes from the guest and remits them to the retailer.
Facilitator (Online STR Platform) The guest contracts with and pays the facilitator for the accommodation rental and the facilitator does not collect occupancy taxes from the guest and remit them to the retailer.
Rental Agent The accommodation is listed with a rental agent.
2. Reports must be filed on or before the twentieth of the month following the month in which the tax accrues. "On time" reports must be either hand delivered no later than 4:00 p.m. on the 20th or bear a U.S. Postal Service postmark no later than the 20th. When the 20th falls on either a Saturday, Sunday or legal holiday, the report and tax is then due the next business day. Tax shown to be due should be paid with the return; penalties will be imposed for late filing/late payment.
3. "Non-occupancy Related Receipts" (Line 2) are those receipts from retail sales that are not derived from "rentals of any sleeping room or lodging furnished." "Room" is defined as a partitioned part of the inside of a building designed or used as a lodging, includes suites or rooms which have, in one or more rooms or areas, sleeping accommodations, whether or not actually used by the occupants.
4. "Occupancy Receipts Not Subject to Sales Tax" (Line 3) are those receipts for which the hotel, motel, or inn did not collect a sales tax due to statutory exemption.
5. "Occupancy Receipts After 90th Consecutive Day" (Line 4) 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 (90) consecutive day of rental.
6. "Credits on Previously Charged Exempt Receipts" (Line 5) are available upon documentation of tax paid on retail receipts that were from room rentals to the same person for day 1-89 in a rental of 90 consecutive days or more and were included in gross receipts in prior month's reports.
7. "Penalty" (Line 8) for Late Filing of the tax return is 5% of the amount of tax due and an additional 5% per month or fraction thereof if more than one month late, with a maximum of 25% and a minimum of \$5.00, and a Failure to Pay penalty of 10% of the tax with a minimum \$5.00. Zero reports may be faxed or emailed to the Village in lieu of mailing them. For seasonal business, reports may be filed in advance for months not in operation. **Any person, firm, corporation or association which willfully attempts in any manner to evade the occupancy tax or to make a return, and who willfully fails to pay such tax or make and file such return, shall, in addition to the penalties imposed, be guilty of a misdemeanor, and shall be punished by a fine not to exceed \$1,000 or imprisonment not to exceed six months, or by both.**
8. Remittance should be made by check payable to "The Village of Sugar Mountain TDA"
9. Return this completed report with remittance to:

The Village of Sugar Mountain TDA
251 Dick Trundy Lane
Sugar Mountain, NC 28604

Direct inquires to the TDA Coordinator at (828) 898-9292

The Village of Sugar Mountain began levying an Occupancy Tax on November 14, 2001. The ordinance levying the tax provides as follows:

"The Village of Sugar Mountain shall levy a room occupancy tax of six percent (6%) of the gross receipts derived from the rental of any room, lodging, or similar accommodation furnished by a hotel, motel, inn, or similar place within the corporate limits of the town that is subject to sales tax imposed by the State under G.S. 105-164.4(3). (G.S. 105.164.4(3) states that the tax shall not apply to any room or rooms, lodging or accommodations supplied to the same person for a period of 90 continuous days or more). This tax is in addition to any State or local sales tax. This tax does not apply to accommodations furnished by nonprofit charitable, educational, or religious organizations."

A room occupancy tax return is not public record and may not be disclosed except in accordance with NCGS 153A-148.1 or NCGS 160A-208.1.