



MOORE COUNTY
FINANCE DEPARTMENT
PO BOX 69
CARTHAGE, NC
28327

Phone (910) 947-6310

ROOM OCCUPANCY TAX REPORT
(TO BE FILED WITHIN 20 DAYS FROM THE LAST DAY OF EACH MONTH)

For the month of _____, 20_____

Trade name under which business is operated _____

Name of Owner _____

Mailing Address _____

If no income during the reporting period, check here _____

SALES

(SEE INSTRUCTIONS ON THE REVERSE SIDE)

Total Gross Retail Receipts (Excluding Sales Tax)..... \$ _____

Less Rooms rented for more than 90 consecutive days to same guest. \$ _____

Less Non-Occupancy Related Receipts..... \$ _____

Net Retail Receipts Subject to Occupancy Tax..... \$ _____ x6%

Less 3% for operation of business..... \$ _____

Late Payment Penalty (See instructions on back)..... \$ _____

Additional Tax (See instructions on back)..... \$ _____

Total Amount Remitted..... \$ _____

CERTIFICATION 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 the same is in accordance with the books and records of the reporting taxpayer.

DATE: _____ SIGNED: _____

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

INSTRUCTIONS

1. **Occupancy Tax.** Six percent (6%) of gross receipts derived from the rental of any room, lodging, or similar accommodation furnished by a hotel, motel, inn, tourist camp, bed and breakfast, or similar place that is subject to sale tax imposed by the State of North Carolina under G.S. 105-164.4(a)(3) and 153A-155. This tax is in addition to any state or local sales tax.
2. **Exceptions.** This tax does not apply to accommodations furnished by non-profit, charitable, educational, or religious organizations when furnished in furtherance of their nonprofit purpose.
3. **Collection of Tax.** Every operator of a business subject to the tax levied under this section shall, on and after the effective date of the levy of the tax, collect the tax. This tax shall be collected as part of the charge for furnishing a taxable accommodation. The Tax shall be stated and charged separately from the sales records, and shall be paid by the purchaser to the operator of the business as a trustee for and on account of the Moore County. The tax shall be added to the sale price and shall be passed on to the purchaser instead of being borne by the operator of the business.
4. **Payment of Tax and Tax Report Forms.** The taxes due and payable to Moore County in monthly installments on or before the 20th day of the month following the month in which the tax accrues. Every person, firm, corporation, or association liable for the tax shall, on or before the 20th day of each month, prepare and render a return on the front of this form. The business should make copies of this form as needed.
5. **Failure to File.** A 5% penalty will be assessed if a return is not filed by the due date.
6. **Failure to Pay.** A 10% penalty, not less than \$5.00 will be assessed if the tax is not paid by the due date.
7. **Failure to File and Pay.** Will result in imposition of BOTH penalties in #5 & #6.
8. **Additional Penalty.** An additional 5% penalty, not to exceed 25%, shall be assessed in each additional month a return is not filed.
9. Failure to pay which is determined to be willful or fraudulent could result in increased penalties and potential punishment as a Class 1 misdemeanor as outlined in G.S. 105-236.
10. Remit payments, payable to "County of Moore", to Moore County Finance, PO Box 69, Carthage, NC 28327.