

# THE CITY OF JASPER

## RETURN OF TAX ON LODGING

Every person providing transient lodging for remuneration in incorporated the City of Jasper must collect a tax of six percent (6%) on the rent paid, unless such rent is for day eleven (11) and thereafter of stays in excess of ten (10) continuous days; or is paid by a person who certifies in writing that he is staying in such lodging as a result of his residence having been destroyed by fire or other casualty; or is paid by an employee or official of the State of Georgia, any of its local governments or other instrumentalities, when traveling on public business and either providing documentation thereof or paying by State or local government credit or debit card; or is paid by a foreign diplomat exempted by treaty or consular convention, when presenting documentation issued by the United States Department of State; or is paid directly by the United States, the State of Georgia or any instrumentality of either thereof. This tax is due and payable to the City monthly, on or before the 20<sup>th</sup> day of the month next succeeding the monthly period in which the tax was collected. When paid timely, the lodging provider may deduct and retain three percent (3%) of the amount of tax as a vendor's credit. For failure to pay by the due date, the lodging provider not only loses this vendor's credit, but is subject to paying a penalty and interest on the tax due. The lodging provider has 120 days from the due date to make a payment. Once the 120 days has passed a five percent (5%) penalty is added every 120 days with a max of twenty percent (20%). The interest is prime + (plus) three percent (3%) divided by 12 and will be added every month until the amount due is paid.

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Lodging Establishment \_\_\_\_\_ No. of Rooms \_\_\_\_\_ Occupancy Rate \_\_\_\_\_  
 For Month of \_\_\_\_\_ Year \_\_\_\_\_

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This return is subject to audit:

1. Gross rent paid for lodging	\$ _____
2. Exempt rent	\$ _____
3. Net taxable rent (subtract line 2 from line 1)	\$ _____
4. Tax (6% of Line 3)	\$ _____
5. Vendor's credit (deduct 3% of Line 4, if not delinquent)	\$ _____
6. Penalty (add 5% of Line 4 if past 120 days of due date)	\$ _____
7. Interest (add prime + 3% divided by 12 to Line 4 for each month delinquent)	\$ _____
Total Amount Due	\$ _____

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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: \_\_\_\_\_