

CONFIDENTIAL

STVR Permit # _____

Return to:
City of Southport
Tax Collector's Office
1029 N. Howe St.
Southport, NC 28461

City of Southport
Room Occupancy Tax Report
INSTRUCTIONS ON REVERSE SIDE

Report for Month & Year _____

Name of Firm/Owner
Mailing Address:
Property Location:
<i>(if additional space is needed, please attach)</i>
Number of Units:

- *** Report MUST be filed each month, even though no tax may be due.
- *** If no income during reporting period, check here
- *** If this is the final seasonal report, please indicate expected rework opening date. _____, 20____
- *** If no longer in business, furnish date business ceased to operate. _____, 20____
- *** Short-Term Rental (*less than 30 days*) Long-Term Rental (*more than 30 days*)

Provide gross receipts (*round to the nearest dollar*) excluding tax collected. Enter revenue by type and location.

Motels, Hotels, Inn	Other Property	Total
_____	_____	_____
_____	_____	_____
	Less Exempt Receipts (see instructions and attach appropriate documentation)	_____
	TOTAL OF GROSS RECEIPTS	_____
	MULTIPLY TOTAL OF GROSS RECEIPTS BY 3% AND ENTER	
	Total Tax Due City of Southport	_____
	Add Penalty, if applicable (see instructions)	_____
	Total Amount Due City of Southport	_____
	Total Amount Remitted	_____

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 taxpayer.

Date: _____, 20____ Signed: _____

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

FOR OFFICIAL USE ONLY Audited: _____

Revised 2/2015

INSTRUCTIONS

1. **Occupancy Tax** Three percent (3%) of gross receipts derived from rental of room, lodging, or similar place, including private residences and cottages rented to transients.
2. **Exceptions** This tax does not apply: (a) to any private residence or cottage rented for less than fifteen (15) days in a calendar year, or (b) to any room, lodging, or accommodation furnished and supplied to the same person for a period of ninety (90) or more continuous days.
3. **Collection of Tax** Every operator of a business is 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 three percent (3%) 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 the City of Southport. 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.
4. **Payment of Tax and Tax Reports** The tax is due and payable monthly to the City of Southport in monthly installments on or before the 15th day of each month following 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.
5. **Exempt Receipts** In pursuant to General Statute 105-164, Sales and Use Tax, exempt receipts for occupancy tax must follow this same statute. Therefore any sale subject to exemption of N.C. sales tax would apply to the occupancy tax. However, if Military personnel is the subject of exemption, they must be on a government contract or using a charge card paid directly by the government. Their orders do not apply as tax exempt. A copy of military contract or charge card must be attached.
6. **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 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 percent (5%) for each additional month or fraction thereof, until the tax is paid. (c) 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 provided by law, shall 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 City of Southport Tax Office at 457-7920 if further information is needed.

[Chapter 908, Session Laws 1983;G.S. 105-164.4(3)]

[Chapter 971, Session Laws 1985, 1986 regular Session]