

MAIL TO:
Perquimans County
Finance Office
P.O. Box 45
Hertford, NC 27944

CONFIDENTIAL
PERQUIMANS COUNTY
ROOM OCCUPANCY TAX REPORT
INSTRUCTIONS ON REVERSE SIDE

REPORT FOR THE MONTH OF:
_____, 20 _____

SALES TAX I.D. No. _____

NAME OF FIRM/OWNER _____ TELEPHONE: _____

MAILING ADDRESS _____

PROPERTY LOCATION _____

(If additional space is needed, attach list)

NUMBER OF UNITS _____

FREQUENCY OF RENTAL (daily, weekly, etc.) _____

***If no income during reporting period, check here.

***If no longer in business, furnish date business ceased to operation. _____, 20 _____

Provide gross receipts (round to nearest dollar) excluding tax collected.

Location	Total Receipts
_____	_____
_____	_____
_____	_____
_____	_____
TOTAL GROSS RECEIPTS:	=====

TOTAL TAX: _____
(Multiply Total Gross Receipts by 6%)

MINUS 3% COST OF COLLECTION _____
(Multiply Total Tax by 3%)

ADD PENALTY, If Applicable _____
(see back of form)

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 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.

I N S T R U C T I O N S

1. **OCCUPANCY TAX.** Six percent (6%) of gross receipts derived from the rental in Perquimans County of any room lodging, campsite, cottage, or similar accommodations furnished by any hotel, motel, inn, tourist camp, or similar place, including private residences subject to Sales Tax under G.S. 105-164.4(3).
2. **EXCEPTIONS.** This tax does not apply to accommodations furnished by non-profit, charitable, educational, benevolent, or religious organizations when furnished in furtherance of their non-profit purpose. This tax is in addition to any State or local Sales Tax.
3. **COLLECTION.** Every operator of a business subject to the tax levied under this act 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 trustee for and on account of Perquimans County. The tax shall be added to the sales price and shall be passed on to the purchaser instead of being borne by the operator of the business.

Any operator of a business who collects the occupancy tax levied under this act may deduct from the amount remitted by him to the County a discount of three per cent (3%) of the amount collected.

4. **ADMINISTRATION.** The County shall administer a tax levied under this act. A tax levied under this act is due and payable to the County Finance Office in monthly installments on or before the twentieth (20) 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 twentieth (20) of each month, prepare and render a return on a form prescribed by the County. The return shall state the total gross receipts derived in the preceding month from rentals and sales upon which the tax is levied. A return filed with the Perquimans County Finance Officer under this act is not a public record as defined by G.S. 132.1 and may not be disclosed except as required by law.
5. **PENALTIES.** A person, firm, corporation, or association who fails or refuses to file the return required by this act shall pay a penalty of ten dollars (\$10.00) for each day's omission. In case of failure or refusal to file the return or pay the tax for a period of thirty (30) days after the time required for filing the return or for paying the tax, there shall be an additional tax, as a penalty, of five per cent (5%) of the tax due for each additional month or fraction thereof until the tax is paid.

Any person who willfully attempts in any manner to evade a tax imposed under this act or who willfully fails to pay the tax or make and file a return shall, in addition to all other penalties provided by law, be guilty of a misdemeanor and shall be punishable by a fine not to exceed one thousand dollars (\$1,000.00) and imprisonment not to exceed six (6) months, or both.

6. **CONTACT THE PERQUIMANS COUNTY FINANCE OFFICE AT 426-8484** if further information is needed.