



CHEROKEE COUNTY
LODGING & ACCOMMODATION EXCISE TAX RETURN
 DUE BY THE 20TH OF EACH MONTH FOLLOWING SALES MONTH – Must be postmarked by the 20th

| INFORMATION | |
|--|--|
| BUSINESS NAME _____ | BUSINESS LICENSE No. _____ |
| TRADE NAME (DBA) _____ | |
| MAILING ADDRESS _____ | |
| RENTAL PROPERTY ADDRESS _____ <i>If more than one location address, please attach list</i> | |
| RETURN for the (check one) <input type="checkbox"/> JAN <input type="checkbox"/> FEB <input type="checkbox"/> MAR <input type="checkbox"/> APR <input type="checkbox"/> MAY <input type="checkbox"/> JUN <input type="checkbox"/> JUL <input type="checkbox"/> AUG <input type="checkbox"/> SEP <input type="checkbox"/> OCT <input type="checkbox"/> NOV <input type="checkbox"/> DEC | |
| Total # of Lodging Rooms/Spaces _____ | Number of <u>paid</u> Rooms/Spaces <u>this</u> Month _____ |

| SECTION A - TAX COMPUTATION | | | |
|---|---|--|--|
| 1. TOTAL LODGING SALES | 1 | | |
| 2. TAX EXEMPT LODGING SALES (Enter amount from below SECTION B – Line G) | 2 | | |
| 3. NET TAXABLE SALES (Line 1 minus Line 2) | 3 | | |
| 4. GROSS TAX (Line 3 times 6%) | 4 | | |
| 5. PENALTY (5% of gross tax (Line 4) or \$5.00 whichever is greater, per month if not postmarked by the 20th) | 5 | | |
| 6. INTEREST (1% per month or fraction thereof from the date delinquent until paid) | 6 | | |
| 7. AMOUNT DUE (TOTAL - Line 4 plus Line 5 plus Line 6) | 7 | | |
| 8. VENDOR'S COMPENSATION (3% of Line 4 if not delinquent) | 8 | | |
| 9. PAY THIS AMOUNT (Line 7 minus Line 8) | 9 | | |

| SECTION B – TAX EXEMPT LODGING SALES | | | |
|--|---|--|--|
| A. Occupancy for 30+ days | A | | |
| B. Meeting rooms | B | | |
| C. Georgia State or Local Government Officials & Employees (using legal <u>Tax Exempt Certificate</u>) | C | | |
| D. Guests certifying disaster destruction (fire, tornado, etc) | D | | |
| E. Rentals to any corporation or association organized and operated exclusively for religious, charitable, or educational purposes where no part of the net earnings of which inures to the benefit of any private shareholder or individual | E | | |
| F. Rentals where the party is a charitable trust, or a functionally related business of a charitable trust (except as otherwise allowed under OCGA 48-13-55) | F | | |
| G. TOTAL TAX-EXEMPT SALES (Enter on Line 2 above in Section A) | G | | |

| CHANGE TO REGISTERED INFORMATION (from your Occupation Tax Certificate) | | |
|--|----------------------------|--|
| FOR ANY CHANGES, CHECK PROPERTY BOX(ES) AND FURNISH APPLICABLE INFORMATION BELOW | | |
| | NEW LOCATION ADDRESS | |
| | NEW TRADE NAME | |
| | NEW OWNER(S) | |
| | NEW MAILING ADDRESS | |
| | NEW PHONE NUMBER | |
| | NEW EMAIL ADDRESS | |
| | DATE BUSINESS DISCONTINUED | |

By signing below, I certify that the information provided above is accurate and in accordance with Georgia Laws O.C.G.A. § 48-13-50 through 53 and the ordinances of Cherokee County, Georgia

| | |
|------------------------|-------------|
| SIGNATURE _____ | DATE _____ |
| PREPARED BY NAME _____ | TITLE _____ |

| | |
|--|--|
| Make check payable to: Cherokee County BOC | Mail to: 1130 Bluffs Parkway Canton, GA 30114 |
|--|--|

INSTRUCTIONS FOR FILING

- (1) This form should be completed reflecting taxes received and returned to the Cherokee County Board of Commissioners. The Hotel/Motel Tax rate is six percent (6%) for all lodging charges not incurred by State of Georgia or Georgia local government officials on official business. The Hotel/Motel Tax also does not apply to (1) rooms rented for more than ten (10) consecutive days, (2) charges made for the use of meeting rooms and other such facilities or to any rooms, lodgings, or accommodations provided without charge, and (3) charges made for any rooms, lodgings, or accommodations provided to any persons who certify that they are staying in such room, lodging, or accommodation as a result of the destruction of their home or residence by fire or other casualty. O.C.G.A. §48-13-53.3(b).
- (2) Hotel/motel operators are allowed a deduction in the amount of three percent (3%) of the total tax amount due when the tax is reported and paid by the due date (received in the office of the Cherokee County Board of Commissioners monthly by the 20th of each calendar month following the calendar month for which the return is being filed). O.C.G.A. §48-13-52
- (3) The net tax shall be paid by check made payable to the Cherokee County Board of Commissioners and forwarded to Cherokee County Finance, 1130 Bluffs Parkway, Canton, Georgia 30114.
- (4) Please be further advised:
 - (a) That if you fail to make a return and pay tax or make a grossly incorrect or false return, the amount of tax due can be estimated and assessed and collected by Cherokee County, Georgia together with interest and penalties. O.C.G.A. §48-13-53.3(b).
 - (b) That Cherokee County, Georgia has the authority to examine your books and records and audit your return. O.C.G.A. §48-13-53.4.
 - (c) That if you fail to make a return or pay the tax due you will be assessed a penalty in the amount of \$5.00 or 5% of the tax thirty (30) days overdue and in the same amount for each thirty (30) day period thereafter up to \$25.00 or 25% of the tax, whichever is greater. O.C.G.A. §48-13-58.
 - (d) That you will be penalized in the amount of 50% of the tax due for filing a false or fraudulent return. O.C.G.A. §48-13-58.
 - (e) That you shall be personally liable for failure to collect all tax due and shall further be guilty of a misdemeanor. O.C.G.A. §48-13-59.
 - (f) That it is a misdemeanor offense to make a false or fraudulent return with intent to evade the Cherokee County Hotel/Motel Tax. O.C.G.A. §48-13-60.
 - (g) That it is a misdemeanor offense to fail or refuse to furnish a return or a supplemental return or other data required by Cherokee County, Georgia. O.C.G.A. §48-13-61.
 - (h) That it is unlawful and a misdemeanor offense to fail to keep records with regard to the collection of the Cherokee County Hotel/Motel Tax or to open such records up to the county for inspection. O.C.G.A. §48-13-62.
 - (i) That failure to make a return and pay tax when due shall create a lien in favor of Cherokee County, Georgia that may be executed and collected by levy in the same manner as personal and real property ad valorem tax executions. O.C.G.A. §48-13-53.1.
- (5) Direct any questions regarding this form or the law itself to Cherokee County Finance at 678-493-6000.