

COLUMBUS CONSOLIDATED GOVERNMENT
Georgia's First Consolidated Government



FINANCE DEPARTMENT

REVENUE DIVISION - Occupation Tax Section

3111 Citizens Way, P.O. Box 1397

Columbus, Georgia 31902-1397

706-653-4100, Fax 706-225-3780

**HOTEL/MOTEL EXCISE TAX FORM
INSTRUCTIONS**

Enclosed are the revised forms for filing your monthly Hotel/Motel Excise Taxes. The preprinted form is to be returned to the Occupation Tax Section and will be accepted only if it is properly completed and signed. Please take time to read the instructions and look over the form before you begin. The Hotel/Motel Excise Tax Form must be filed and paid by the 20th of the month following the period for which the tax is due. Please do not alter the original format and contents of the form.

The preprinted information includes your business license account number, business name and business address. If any changes need to be made to this account, please contact this office immediately for further instructions.

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 also is subject to paying interest on the tax due. The interest rate is 0.75 of 1% per month or fraction thereof for each month the tax due is delinquent.

INSTRUCTIONS

- LINE 1(a)** Enter the gross total from the revenue received for lodging or accommodations via Hotel bookings.
- LINE 1(b)** Enter the gross total from the revenue received for lodging or accommodations via On-Line Travel Company bookings.
- LINE 2.** Enter the total of Line 1(a) and Line 1(b).
- LINE 3.** Enter total exemptions from page 3, Line 5.
- LINE 4.** Enter the taxable receipts subject to Hotel/Motel Excise Tax by subtracting Line 3 from Line 2.
- LINE 5.** Enter the computed tax due by multiplying Line 4 by 8%.
- LINE 6.** A discount of 3% is allowed providing the form and amount due is not delinquent. Enter on Line 6 the discount allowed by multiplying Line 5 by 3%.
- LINE 7.** Failure to file a timely return and pay the full amount due by the 20th shall result in the assessment of interest on the tax due. Enter the interest due on line 7 by multiplying Line 5 by 0.75 of 1% per month or fraction thereof.
- LINE 8.** If timely, enter the amount due of Line 5 minus Line 6.
If delinquent, enter the amount due of Line 5 plus Line 7.

Print your name, title and a telephone number where you can be reached and sign and date the form prior to submitting to the Occupation Tax Section.



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222-099-1999-4055-02

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3111 Citizens Way, P.O. Box 1397, Columbus, Georgia 31902-1397

706-653-4100, Fax 706-225-3780

Empty rectangular box for stamp or signature.

DEPARTMENTAL USE ONLY:
Amount To Be Validated \$

HOTEL/MOTEL OCCUPANCY EXCISE TAX MONTHLY REPORT

MONTH OR PERIOD ENDING:
BUSINESS LICENSE ACCOUNT #:
BUSINESS NAME:
BUSINESS ADDRESS:

- 1. GROSS RECEIPTS RECEIVED FOR LODGING/ACCOMODATIONS THROUGH:
(a) HOTEL BOOKINGS: \$
(b) ON-LINE TRAVEL COMPANY BOOKINGS: \$
2. TOTAL GROSS RECEIPTS RECEIVED FOR LODGING OR ACCOMODATIONS (Lines 1a + 1b) \$
3. LESS: EXEMPT RECEIPTS (As allowed under O.C.G.A 48-13-51) \$
4. TAXABLE AMOUNT (Line 2 - Line 3) \$
5. COMPUTED TAX (multiply Line 4 by 8%) \$
6. 3% DISCOUNT (multiply Line 5 by 3%) \$
7. INTEREST (If delinquent, add 0.75 of 1% per month or fraction of month thereof of Line 5) \$
8. TOTAL AMOUNT DUE (Line 5 minus Line 6; or Line 5 plus Line 7) \$

MAKE CHECKS PAYABLE TO: COLUMBUS CONSOLIDATED GOVERNMENT
MAIL FORM & CHECK TO: OCCUPATION TAX SECTION
P.O. BOX 1397
COLUMBUS, GA 31902-1397

I HEREBY CERTIFY THAT THE STATEMENTS MADE HEREIN AND IN ANY SUPPORTING SCHEDULES ARE TRUE, CORRECT, AND COMPLETE TO THE BEST OF MY KNOWLEDGE.

SIGNATURE PRINT NAME

TITLE PHONE NUMBER DATE

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Columbus, Georgia 31902-1397

706-653-4100 x 1, Fax 706-225-3780

ON-LINE TRAVEL COMPANY NAME

AMOUNT RECEIVED

1. _____	\$ _____
2. _____	\$ _____
3. _____	\$ _____
4. _____	\$ _____
5. _____	\$ _____
6. _____	\$ _____
7. _____	\$ _____
8. _____	\$ _____
9. _____	\$ _____
10. _____	\$ _____
11. _____	\$ _____
12. _____	\$ _____
13. _____	\$ _____
14. _____	\$ _____
15. _____	\$ _____

TOTAL AMOUNT RECEIVED

\$ _____

(Please place this amount on Page 1 Line 1(b))

HOTEL-MOTEL TAX EXEMPTION WORKSHEET AS ALLOWED
UNDER O.C.G.A 48-13-51(h)

FOR THE MONTH OR PERIOD ENDING: _____

(1) 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; \$ _____

(2) The use of meeting rooms and other such facilities or any rooms, lodgings, or accommodations provided without charge; \$ _____

(3) Any rooms, lodgings, or accommodations furnished for a period of one or more days for use by Georgia state or local governmental officials or employees when traveling on official business. Notwithstanding the availability of any other means of identifying the person as a state or local government official or employee, whenever a person pays for any rooms, lodgings, or accommodations with a state or local government credit or debit card, such rooms, lodgings, or accommodations shall be deemed to have been furnished for use by a Georgia state or local government official or employee traveling on official business for purposes of the exemption provided by this paragraph. For purpose of the exemption provided under this paragraph, a local government official or employee shall include officials or employees of counties, municipalities, consolidated governments, or county or independent school districts; \$ _____

(4) Charges made for continuous use of any rooms, lodgings, or accommodations after the first 30 days of continuous occupancy. \$ _____

(5) TOTAL EXEMPTIONS \$ _____