

COLUMBUS CONSOLIDATED GOVERNMENT
Georgia's First Consolidated Government



FINANCE DEPARTMENT

REVENUE DIVISION - Occupation Tax Section

3111 Citizens Way, Columbus, GA 31906
P.O. Box 1397, Columbus, Georgia 31902-1397
706-225-4100, Option 1

**RENTAL MOTOR VEHICLE EXCISE TAX FORM
INSTRUCTIONS**

Enclosed are the revised forms for filing your monthly Rental Motor Vehicle Excise Tax. 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 Rental Motor Vehicle 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 rental motor vehicle concern 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 rental motor vehicle concern not only loses this vendor's credit, but also is subject to paying penalties and interest on the tax due. The penalty is 5% of the tax due and the interest rate is 1% per month or fraction thereof for each month the tax due is delinquent.

INSTRUCTIONS

LINE 1 Enter the gross total from the revenue received for rental or lease for 31 or fewer consecutive days of a rental motor vehicle, including total cash and nonmonetary consideration for the rental or lease including, but not limited to, charges based on time or mileage and charges for insurance coverage or collision damage waiver but excluding all charges for motor fuel taxes or sales taxes.

LINE 2. Enter the tax due by multiplying line 1 by 3%.

LINE 3. A discount of 3% is allowed providing the form is not delinquent and the taxes are paid in full. Enter on line 3 the discount allowed by multiplying line 2 by 3%.

LINE 4. *If timely, enter amount due of line 2 minus line 3.*

Failure to file a timely return and pay the full amount due by the 20th, shall result in the assessment of a 5% on the tax due and assessment of interest at a rate of 1% per month or fraction or fraction thereof on the amount due.

LINE 5. If delinquent, enter the penalty due by multiplying line 2 by 5%.

LINE 6. If delinquent, enter the interest due by multiplying Line 2 by 1% per month or fraction thereof.

LINE 7. If timely, enter the amount from Line 4 on Line 7.
If delinquent, enter the amount due of Line 4 plus Line 5 plus line 6 (the 3% discount is not allowed if delinquent).

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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0101-099-1999-4058

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DEPARTMENTAL USE ONLY:
Amount To Be Validated \$ _____

MONTHLY REPORT
RENTAL MOTOR VEHICLE: EXCISE TAX

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

- | | |
|--|--------------|
| 1. TOTAL RENTAL CHARGES COLLECTED ON RENTAL MOTOR VEHICLES | \$ _____ |
| 2. 3% GROSS TAX (LINE 1 X .03) | \$ _____ |
| 3. LESS 3% DISCOUNT (line 2 x .03) | (-) \$ _____ |
| 4. NET TAX DUE (line 2 minus line 3) | (=) \$ _____ |
| 5. PLUS PENALTY
5% of gross tax if paid or postmarked after due date | (+) \$ _____ |
| 6. PLUS INTEREST
1% of gross tax per month or fraction of month thereof if paid or postmarked after due date. | (+) \$ _____ |
| 7. TOTAL TAX AND INTEREST DUE (Lines 4 + 5 + 6) | (=) \$ _____ |

We certify, under penalty of perjury, that this is a true and correct report of all rental charges as prescribed by Columbus Code 19 – 165 et. seq. during the month of this report.

SIGNATURE

PRINT NAME

TITLE

PHONE NUMBER

DATE

- (1) "Rental Charges" include total cash and non – monetary consideration for the rental of lease, including, but not limited to, charges based on time and mileage and insurance coverage or collision damage waiver. Exclusions are limited to (1) charges for motor fuel taxes or sales taxes, (2) charges for rentals or leases of 32 or more consecutive days, (3) charges which do not constitute taxable events for purposes of sales and use tax under Georgia law and (4) charges for rental, in which the customer picks up or returns the vehicle outside this state
- (2) Note: The 3% discount will be allowed only if payment is presented or postmarked by the 20th day of the month following the month of reporting.

*****PLEASE DO NOT ALTER THE ORIGINAL FORMAT AND CONTENTS OF THIS FORM*****