

Jim Goodall
County Clerk
Lebanon, TN 37088-0918
(615) 444-0314

Wilson County, TN

HOTEL 5% OCCUPANCY TAX

Name(s) of Owner(s)

Name

State Sales Tax Account No.

Address

Tel. No.

No. of Rooms

Address

Zip Code

Month of _____ 20 _____

1. Gross Rental Receipts from Occupancy of Rooms.....	\$	_____
2. Less: Allowable Deductible and/or Excludable Receipts.....	\$	_____
3. Taxable Receipts (line 1 less line 2).....	\$	_____
4. Tax Due (5% of Line).....	\$	_____
5. OPERATORS COMPENSATION:		
Deduct 2% of line 4 (allowable only if return is filed and tax is paid by due date).....	\$	_____
6. Interest @ 12% annum.....	\$	_____
7. Penalty @ 1% per month.....	\$	_____
8. Total Interest and Penalty (add lines 6 and 7).....	\$	_____
9. TOTAL TAX DUE WILSON COUNTY, TN (line 4 less line 5 if NOT DELINQUENT; If delinquent, line 4 plus line 8.....	\$	_____

Make Remittance Payable to JIM GOODALL, COUNTY CLERK

Forward with Return To:

JIM GOODALL, COUNTY CLERK

P.O. Box 950

LEBANON, TN 37088-0950

ATTENTION: SONDRADOWDY

RETURN AND REMITTANCE MUST BE IN THE ABOVE OFFICE BY THE CLOSE OF BUSINESS ON THE 20TH DAY OF THE MONTH FOLLOWING THE MONTH ON WHICH THIS REPORT IS SUBMITTED.

Under the penalties for perjury prescribed by law, I swear (or affirm) that this return (including any related schedules, statements and /or other documents is, to the best of my belief and knowledge, a true, correct and complete return,

Signed _____ Title _____ Date _____

- INSTRUCTIONS -

1. LEGAL BASIS OF THE TAX

Chapter 209 of the Private Acts of 1980, implemented by the Wilson County Commission, provides the legal basis for the levy of the 5% occupancy tax.

2. EXEMPTIONS

The law provides for only one class of exemption. A tenant who has occupied room space for thirty or more continuous days is not required to pay the tax after the 30th (thirtieth) day. Residents who have already been in residency thirty days or more are exempt.

The law **DOES NOT** exempt schools, corporations, fraternal organizations, religious groups, hospitals, local, state or federal governmental agencies, athletic teams of public schools, universities and colleges, members of the military, ministers or representatives of foreign governments.

3. FORMS TO BE USED IN REPORTING TAX

Forms will be forwarded to you each month. These forms only should be used in filing your return. Please do not use any other.

4. INTEREST AND PENALTIES

The imposition of interest and penalties in the case of a delinquent return or in the case of willful failure or refusal to report is mandatory and there is no authority for the remission of interest and penalty. Penalties are also imposed for willful failure to collect the tax.

5. RECORDS

Records should be preserved for a period of 3 (three) years at your principal place of business or at some other location convenient to the Collections Officer of the County Government or his representative and should be available at any time for inspection.

6. TAX TO BE SHOWN ON INVOICE

The tax should be shown always as a separate item on the invoice, or statement of charges, rendered to the tenant.

7. AUDIT

All returns are subject to periodic audits as mandated by the Wilson County Board of Commissioners.