

LODGING TAX RETURN FORM

City of Proctor

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| LODGING BUSINESS NAME & ADDRESS: | REPORT FOR MONTH OF: | CALCULATIONS: | | |
| | | 1 | GROSS MONTHLY RECEIPTS INCLUDING BAD DEBTS PAID | \$ |
| | STATE SALES TAX ACCOUNT NUMBER | 2 | LESS EXCLUSION (see "G" on instruction sheet) | \$ |
| | | 3 | LESS ROOM RENTAL BAD DEBTS | \$ |
| | DUE DATE: Monthly by the 20 th | 4 | LESS NON-TAXABLE RENTALS (meeting & banquet rooms) | \$ |
| | | 5 | BALANCE DUE SUBJECT TO TAX | \$ |
| I DECLARE AND CERTIFY UNDER PENALTY OF LAW THAT I HAVE EXAMINED THIS STATEMENT, AND THAT TO THE BEST OF MY KNOWLEDGE & BELIEVE, IT IS TRUE AND COMPLETE. THE UNDERSIGNED IS A DULY AUTHORIZED AGENT OF THIS REPORTING LOCATION. SIGNATURE _____ TITLE _____ DATE _____ Return Original to City With Remittance | | 6 | TAX DUE, 1% OF ITEM 5 ABOVE | \$ |
| | | 7 | PENALTY & INTEREST | \$ |
| | | | TOTAL AMOUNT DUE | \$ |
| | | MAKE CHECKS PAYABLE TO: CITY OF PROCTOR MAIL TO: Sally Hedtke, Tourism City of Proctor 100 Pionk Drive Proctor, MN 55810 | | |

PROCTOR LODGING TAX RETURN INSTRUCTIONS

- A. **WHO MUST FILE:** Any person who is the proprietor, whether in the capacity of owner, lessee, sublessee, licensee, or in any other capacity, who furnishes for a consideration lodging and related services by a hotel, tourist court, bed and breakfast campground or motel and the granting of any property other than the renting or leasing thereof for a continuous period of 30 days or more.
- B. **SECTION 1100.02:** Imposes a tax of 3% of the charge for the privilege of occupancy.
- C. **WHEN AND WHERE TO FILE:** The Lodging Tax Form (original copy) must be filed on or before the 20th day of each month following the month covered by the return. A check or money order for the amount due made payable to the City of Proctor must accompany the report.
- D. **CHANGE OF OWNERSHIP:** Notify the City Administrator's Office, Proctor Community Center, of any change of ownership.
- E. **STATE SALES TAX ACCOUNT NUMBER:** Indicate the number shown on your State Sales and Use Tax Return (Form ST-1).
- F. **GROSS MONTHLY RENTAL RECEIPTS:** Line 1 - Enter the total amount received from rents for the period of the return.
- G. **EXCLUSIONS:** The Law provides that the renting of property for 30 or more consecutive days is not subject to the tax. Indicate on Line 2 the number of units so rented and the amount of rent received. The operator may offset against the taxes payable with respect to any reporting period, the amount of taxes imposed by this Ordinance previously paid as a result of any transaction the consideration for which became uncollectible.
- H. **TOTAL TAX DUE:** Line 6 - Enter on this line 3% of the amount shown on Line 3.
- I. **INTEREST/PENALTIES:**
- Subd. 1. Failure to File a Return. Any operator failing to file a return within the 20-day period specified in Section 1100.10 of this Code, shall be required to pay interest of ten percent (10%) per annum of the tax amount remaining unpaid, as provided in Section 1100.10 Subd. 5 of this Code.
- Subd. 2. Penalties. If payment of the tax and the eight percent (8%) interest imposed under subdivision 1 of this section is not paid within 30 days of the date the tax is due as specified in Section 1100.10 of this Code, an additional ten percent (10%) penalty shall be imposed upon the amount of tax plus the original interest of ten percent (10%), to a minimum penalty of \$25.00. If the delinquency continues beyond 30 days after the tax is due as specified in Section 1100.10, subdivision 2, of this Code, the City Attorney may commence such action necessary to collect the tax and penalties due.
- J. **EFFECTIVE DATE:** October 1, 1998.
- K. **EXAMINATION OF RECORDS:** Persons acting on behalf of the City and authorized in writing by the City may examine the books, papers, and records of any operator in order to verify the accuracy of any return made, or if no return was made, to ascertain the tax as provided in this Ordinance. Every such operator is directed and required to give to the City the means, facilities, and opportunity during regular City business hours for such examinations and investigations as are hereby authorized.

Failure to pay the tax as hereby imposed, or failure to abide by the Ordinance requirements, shall constitute a misdemeanor.

Return forms will be mailed. If forms are not received by mail, they may be obtained from the City Administrator's Office, Proctor Community Center, Proctor, Minnesota. Failure to receive return forms by mail does not relieve a taxpayer from filing requirements.

These rules promulgated under authority of Section 1100 of the City Code.