

HOTEL-MOTEL SALES TAX/HOTEL OCCUPANCY PRIVILEGE

TAX RETURN

FORM 8010 INSTRUCTIONS

These are the instructions for completing your Hotel-Motel Sales Tax and Hotel Occupancy Privilege Tax Return. Please complete the form and return with payment in the enclosed envelope.

This form is scanned by a machine. Please print your numbers within the indicated space as shown below:

1 2 3 4 5 6 7 8 9 .00

Round off the amount to the nearest dollar. **Do not use dollar signs (\$).**

SECTION H- HOTEL-MOTEL SALES TAX

The furnishing of sleeping rooms is a taxable service under Sections 150-441 and 150-576 of the City Code. Prior to July 1, 2016, Sales tax applies to all establishments having six (6) or more sleeping rooms, cottages or cabins. Therefore, if an establishment has less than six (6) sleeping rooms, cottages or cabins, the tax does not apply. **Effective July 1, 2016**, any establishment furnishing one (1) or more sleeping rooms to transient guests is required to collect and remit sales tax to the City of New Orleans. Establishments include but are not limited to hotels, motels, motor courts, tourist courts, motor lodges, time-share units, bed and breakfasts, etc.

Hotel-motel sales tax applies only to charges made to transient guests. Whether a guest is transient or permanent must be determined on a case by case basis using the following definitions:

Transient guest - one who pays for the room by the day or by the week.

Permanent guest - one who has a contract and pays for the room by the month and resides in the establishment for at least sixty (60) consecutive calendar days.

Line H1. GROSS RENTALS: Enter total receipts of room rentals.

Line H2. LESS TOTAL ALLOWABLE DEDUCTIONS: Enter total allowable deductions on this line. Allowable deductions from gross rentals are rentals made directly to and paid for by the United States government, the State of Louisiana and its political subdivisions.

Line H3. AMOUNT TAXABLE: Subtract line H2 from line H1.

Line H4. TAX DUE: Multiply line H3 by 5% (Effective July 1, 2019). Add any amount of hotel-motel sales tax collected over 5% to this figure, and check the box H4A.

Line H5. LESS VENDOR'S COMPENSATION: Only if payment is made TIMELY on or before the 20th day of the month in which the return is due, multiply line H4 by 1%. If payment is remitted LATE, enter "0.00".

Line H6. NET TAX DUE: Subtract line H5 from line H4.

Line H7. INTEREST: If payment is made after the 20th day of the month in which the return is due, multiply line H6 by 1.25% for each month or fraction of a month from the due date until paid.

Line H8. PENALTY: If payment is made after the 20th day of the month in which the return is due, multiply line H6 by 5% for each month or fraction of a month from due date until paid, not to exceed 25%.

Line H9. TOTAL AMOUNT DUE: Add line H6, H7, and H8.

SECTION R - HOTEL OCCUPANCY PRIVILEGE TAX

Hotel occupancy privilege tax is charged to guests for the right to occupy sleeping rooms, pursuant to Section 150-1002 of the City Code. This tax applies to all establishments furnishing one (1) or more individual sleeping rooms or suites having a private bath or shower for the purpose of overnight lodging. Establishments include but are not limited to hotels, motels, motor courts, tourist courts, motor lodges, bed and breakfasts, time-share units, etc.

The tax rate is determined by the room capacity of the establishment, in accordance with the following table:

GUEST ROOM CAPACITY	TAX RATE PER 24-HOUR PERIOD
300 rooms or more	\$1.00
1 to 299 rooms	\$0.50 (effective 7/1/2016)
1 to 2 rooms	\$0.00 (prior to 7/1/2016)

Once the tax rate is determined, this rate should then be charged to persons occupying each room, per 24-hour period.

Line R1. HOTEL/MOTEL/BED AND BREAKFAST GUEST ROOM CAPACITY:

Enter total number of guest rooms in the hotel, motel, bed & breakfast, etc. Check box R1A if a Bed and Breakfast.

Line R2. NUMBER OF OCCUPIED ROOMS PER NIGHT BILLED FOR THE MONTH:

Enter total number of rooms occupied each night during the month.

Line R3. RATE OF TAX PER ROOM/NIGHT: The tax rate is based on the total number of rooms reported on line R1. Use the table above to determine the tax rate. Enter the applicable rate (\$0.50 or \$1.00) here.

Line R4. TAX DUE: Multiply line R2 by line R3.

Line R5. INTEREST: If payment is made after the 20th day of the month in which the return is due, multiply line R4 by 1.25% for each month or fraction of a month from due date until paid.

Line R6. TOTAL TAX AND INTEREST: Add line R4 and line R5.

Line R7. PENALTY: If payment is made after the 20th day of the month in which the return is due, enter the greater of \$500.00 or 20% of line R6 if 10 rooms or more; if 9 room or less enter 20% of line R6.

Line R8. TOTAL AMOUNT DUE: Add line R6 and line R7.

Line T1. TOTAL PAYMENT DUE: Add line H9 and line R8.