SHORT TERM RENTAL TAXES/FEE: SALES TAX, OCCUPANCY TAX, OCCUPANCY PRIVILEGE TAX AND FEE RETURN FORM 8010 STR-R/C INSTRUCTIONS

These are the instructions for completing your Short Term Rental (STR) Sales Tax, Occupancy Tax, Occupancy Privilege Tax and Occupancy Fee 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 - SALES TAX AND OCCUPANCY TAX

The furnishing of sleeping room to transient guest is a taxable service under Sections 150-441 and 150-576 of the City Code. **Effective July 1, 2016,** sales/use tax applies to any establishment furnishing one (1) or more sleeping rooms, cottages or cabins to transient guest(s). Establishments include but are not limited to a house, apartment, condominium, camp, cabin, or other building structure used as a residence for rent. In addition to sales/use tax, **effective September 1, 2020,** the City imposes 6.75% occupancy tax on the rental fees in accordance with Chapter 150, Article XIV of the City Code.

Short Term Rental Sales Tax applies only to charges made to transient guests. Whether a guest is transient or permanent, the transaction must be determined on a case by case basis using the following definitions:

<u>Transient guest</u> - one who pays for the room by the day or by the week.

<u>Permanent guest</u> - 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 all total receipts of room rentals made by the property lessor for the reported month, including rental fees charged, reported and filed by third party (STR platform) and check the box H1A to the right.

Line H2. LESS TOTAL ALLOWABLE DEDUCTIONS: Only the property lessor is allowed to deduct the rental receipts that were collected, reported and filed by the third party and included on line H1. List the third party platform name(s) on the blank line: For example: Airbnb, Homeaway, etc.

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

Line H4. TAX DUE: Multiply line H3 by 11.75% (**Effective July 1, 2019, 5% sales/use tax rate and 6.75% Occupancy Tax rate, effective September 1, 2020**). If any excess tax collected over 11.75% tax rate, include on this line and check box H4A to the right.

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 the month from 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 lines H6, H7 and H8.

SECTION R - OCCUPANCY PRIVILEGE TAX

Effective July 1, 2016, Short Term Rental Occupancy Privilege Tax is charged to guest for the right to occupy a sleeping room, pursuant to Section 150-1002 of the City Code. This tax applies to any establishment furnishing one (1) or more sleeping rooms to transient guest(s). Establishments include but are not limited to a house, apartment, condominium, camp, cabin, or other building structure used as a residence for rent.

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/room
1 to 299 Rooms	$0.50/room

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

Line R1. TOTAL GUEST ROOM CAPACITY: Total number of sleeping rooms available for rent at the property.

Line R2. TOTAL ROOMS RENTED OUT: Add ALL total number of rooms rented from Permit "R"-Residential and Permit "C"-Commercial properties per night by the property lessor including the number of rooms that were rented, reported and filed by the third party (STR platform) for the entire month reported.

Line R3. LESS ALLOWABLE DEDUCTIONS: Only the property lessor is allowed to deduct the number of rooms that were rented, reported and filed by the third party (STR platform) as included on line R2.

Line R4. TAXABLE ROOMS: Subtract line R3 from line R2.

Line R5. TAX DUE: Multiply $0.50 per room by line R4.

Line R6. INTEREST: If payment is made after the 20th day of the month in which the return is due, multiply line R5 by 1.25% for each month or fraction of a month from due date until paid.

Line R7. TOTAL TAX AND INTEREST: Line R5 plus Line R6.

Line R8. PENALTY: If payment is made after the 20th day of the month in which the return is due, multiply line R7 by 20%.

Line R9. TOTAL AMOUNT DUE: Add line R7 and line R8.

SECTION O - OCCUPANCY FEE–PERMIT TYPE "R" & "C"

Effective December 1, 2019, a new and a renewal STR Permit Type "R" – Residential zone is subject to Occupancy Fee of $5.00 and Type "C" - Commercial zone is $12.00 per room for each night of occupancy. The property owner/third party platform must collect and remit the appropriate fee from the guest(s) for the right to occupy a sleeping room pursuant to Sec. 26-616(C) of the City Code.

Line O1. "R" ROOM FEE DUE: On the blank line provided, enter Total "R" Rooms rented-Residential zone that are reported on line R4 and multiply by $5.00/room.

Line O2. "C" ROOM FEE DUE: On the blank line provided, enter Total "C" Rooms rented-Commercial zone that are reported on line R4 and multiply by $12.00/room.

Line T1. TOTAL PAYMENT DUE: Add lines H9, R9, O1 and O2.