



TROUP COUNTY LODGING & ACCOMODATION EXCISE TAX RETURN

DUE BY THE 15TH OF EACH QUARTER FOLLOWING SALES QUARTER – Must be **postmarked by the 15th**

INFORMATION

BUSINESS NAME	BUSINESS LICENSE No.
TRADE NAME (DBA)	
MAILING ADDRESS	
RENTAL PROPERTY ADDRESS <i>If more than one location address, please attach list</i>	
RETURN for the (check one) <input type="checkbox"/> 1 st Qtr (JUL, AUG, SEP) <input type="checkbox"/> 2 nd Qtr (OCT, NOV, DEC) <input type="checkbox"/> 3 rd Qtr (JAN, FEB, MAR) <input type="checkbox"/> 4 th Qtr (APR, MAY, JUN)	
Total # of Lodging Rooms/Spaces	Number of <u>paid</u> Rooms/Spaces <u>this</u> Month

SECTION A - TAX COMPUTATION

1. TOTAL LODGING SALES	1		
2. TAX EXEMPT LODING SALES (Enter amount from below SECTION B – Line E)	2		
3. NET TAXABLE SALES (Line 1 minus Line2)	3		
4. GROSS TAX (Line 3 times 8%)	4		
5. PENALTY (5% of gross tax (Line 4) or \$5.00 whichever is greater, per month if not postmarked by the 15 th)	5		
6. INTEREST (1% per month or fraction thereof from the date delinquent until paid)	6		
7. AMOUNT DUE (TOTAL - Line 4 plus Line 5 plus Line 6)	7		
8. VENDOR'S COMPENSATION (3% of Line 4 if not delinquent)	8		
9. PAY THIS AMOUNT (Line 7 minus Line 8)	9		

SECTION B – TAX EXEMPT LODGING SALES

A. Permanent residents (accommodations for more than 10 consecutive days)	A		
B. Meeting rooms	B		
C. Georgia State or Local Government Officials & Employees (using legal <u>Tax Exempt Certificate</u>)	C		
D. Guests certifying disaster destruction (fire, tornado, etc) of Troup County domicile	D		
E. TOTAL TAX-EXEMPT SALES (Enter on Line 2 above in Section A)	E		

CHANGE TO REGISTERED INFORMATION (from your Occupation Tax Certificate)

FOR ANY CHANGES, CHECK PROPERTY BOX(ES) AND FURNISH APPLICABLE INFORMATION BELOW		
	NEW LOCATION ADDRESS	
	NEW TRADE NAME	
	NEW OWNER(S)	
	NEW MAILING ADDRESS	
	NEW PHONE NUMBER	
	NEW EMAIL ADDRESS	
	DATE BUSINESS DISCONTINUED	

By signing below, I certify that the information provided above is accurate and in accordance with Georgia Laws O.C.G.A. § 48-13-50 through 53 and the ordinances of Troup County, Georgia

SIGNATURE	DATE
PREPARED BY NAME	TITLE

Make check payable to:
Troup County BOC

Mail to:
**100 Ridley Ave, Ste 3300
LaGrange, GA 30240**

INSTRUCTIONS FOR FILING

- (1) This form should be completed reflecting taxes received and returned to the Troup County Board of Commissioners. The Hotel/Motel Tax rate is five percent (8%) for all lodging charges not incurred by State of Georgia or Georgia local government officials on official business presenting a certificate of exemption. The Hotel/Motel Tax also does not apply to (1) rooms rented for more than ten (10) consecutive days, (2) charges made for the use of meeting rooms and other such facilities or to any rooms, lodgings, or accommodations provided without charge, and (3) charges made for any rooms, lodgings, or accommodations provided to any persons who certify that they are staying in such room, lodging, or accommodation as a result of the destruction of their home or residence by fire or other casualty.
- (2) Hotel/motel operators are allowed a deduction in the amount of three percent (3%) of the total tax amount due when the tax is reported and paid by the due date (received in the office of the Troup County Board of Commissioners for the first quarter by April 15 of each year; for the second quarter by July 15 of each year; for the third quarter by October 15 of each year; and for the fourth quarter by January 15 of each year).
- (3) The net tax shall be paid by check made payable to the Troup County Board of Commissioners and forwarded to the Troup County Finance, P O Box 1149, LaGrange, Georgia 30241-0022.
- (4) Please be further advised:
 - (a) That if you fail to make a return and pay tax or make a grossly incorrect or false return, the amount of tax due can be estimated and assessed and collected by Troup County, Georgia together with interest and penalties. O.C.G.A. §48-13-53.3(b).
 - (b) That Troup County, Georgia has the authority to examine your books and records and audit your return. O.C.G.A. §48-13-53.4.
 - (c) That if you fail to make a return or pay the tax due you will be assessed a penalty in the amount of the greater of \$5.00 or 5% of the tax thirty (30) days overdue and in the same amount for each thirty (30) day period thereafter up to \$25.00 or 25% of the tax, whichever is greater. O.C.G.A. §48-13-58.
 - (d) That you will be penalized in the amount of 50% of the tax due for filing a false or fraudulent return. O.C.G.A. §48-13-58.
 - (e) That you shall be personally liable for failure to collect all tax due and shall further be guilty of a misdemeanor. O.C.G.A. §48-13-59.
 - (f) That it is a misdemeanor offense to make a false or fraudulent return with intent to evade the Troup County Hotel/Motel Tax. O.C.G.A. §48-13-60.
 - (g) That it is a misdemeanor offense to fail or refuse to furnish a return or a supplemental return or other data required by Troup County, Georgia. O.C.G.A. §48-13-61.
 - (h) That it is unlawful and a misdemeanor offense to fail to keep records with regard to the collection of the Troup County Hotel/Motel Tax or to open such records up to the county for inspection. O.C.G.A. §48-13-62.
 - (i) That failure to make a return and pay tax when due shall create a lien in favor of Troup County, Georgia that may be executed and collected by levy in the same manner as personal and real property ad valorem tax executions. O.C.G.A. §48-13-53.1.
- (5) Direct any questions regarding this form or the law itself to the Troup County Clerk at 706/883-1610.