



RICK BELL, Mayor

HOTEL 4% OCCUPANCY TAX

200 North Castle Heights Avenue
Suite 124
Lebanon, Tennessee 37087
615-444-4905

Name(s) of Owner(s)

Name

State Sales Tax Account No.

Address

Tel No.

No. of Rooms _____

City

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 (4% of line 3) \$ _____

COMPUTATION OF INTEREST AND PENALTY FOR DELINQUENT RETURN:

- 5. Interest @ 12% per annum \$ _____
- 6. Penalty @ 1% per month \$ _____
- 7. Total Interest and Penalty (add lines 5 and 6) \$ _____
- 8. TOTAL TAX DUE CITY OF LEBANON
(line 4 if NOT DELINQUENT;
if delinquent, line 4 plus line 7) \$ _____

Make Remittance Payable To:

CITY OF LEBANON

200 North Castle Heights Avenue
Lebanon, TN 37087

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

Resolution # 19-2273 was passed on July 2, 2019 by the Lebanon City Council to approve Private Chapter #32, House Bill #1511, Private Acts of 2019, amending the City Charter of Lebanon relative to the City's Hotel/Motel Tax. The rate is to go from 2% to 4%.

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 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 wilful failure or refusal to report is mandatory and there is no authority for the remission of interest and penalty. Penalties are also imposed for wilful failure to collect the tax.

5 RECORDS

Records should be preserved for a period of three years at your principal place of business or at some other location convenient to the Collections Officer of the City 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.