

HAMILTON COUNTY

HOTEL/MOTEL OCCUPANCY PRIVILEGE TAX

IMPORTANT
To avoid penalty and interest this return and the necessary payment must be filed by the 20th of the month following collection

MAKE CHECK PAYABLE TO
HAMILTON COUNTY TRUSTEE
625 GEORGIA AVE, ROOM 210
CHATTANOOGA, TN 37402

IMPORTANT
Taxpayer must file return monthly even if no tax is due to the City or County

Account # _____ Reporting Period (Calendar Month) _____ Phone Number _____
 Business Name _____ Total Number of Rooms Rented
 Address _____

Computation of Tax

COUNTY TAX

| | | |
|----------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-----------------------------------------------|
| 1. Gross Consideration for Occupancy of Rooms (Item J on reverse) | \$ | \$ |
| 2. Deductions a. Non-Transient Residents (Item M on reverse) b. State of Tennessee or Federal Government (Item N on reverse) | \$ \$ | \$ \$ |
| 3. Taxable Rents: Line 1 minus Line 2(a) and 2(b) | \$ | \$ |
| 4. Tax Rate | | |
| 5. Tax Due: Line 3 times Line 4 | \$ | \$ |
| 6. Accounting Fee Deduction: 2% of Line 5 (City Only) (Item D on reverse) | XXXXXXXXXXXXXXXXXX | \$ |
| 7. Interest & Penalty (Item E on reverse) a. County 3% per month of fraction thereof b. City 2% per month or fraction thereof | \$ XXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXX \$ |
| 8. Any Prior Unpaid Balance | | |
| 9. Total Due | \$ | \$ |
| 10. TOTAL REMITTANCE Line 9 for City and County | | \$ <input style="width: 100px;" type="text"/> |

I certify under penalty of perjury that this return, including any accompanying schedule or statements, has been examined by me and is to the best of my knowledge and belief a true and complete return, made in good faith, for the reporting period stated.

FOR OFFICE USE ONLY

| |
|--------------------|
| Check # _____ |
| Completed By _____ |

Signature _____
 Title _____ Date _____

EXPLANATIONS AND DEFINITIONS

- A. COUNTY/CITY/EAST RIDGE/COLLEGEDALE - COUNTY means Hamilton County, Tennessee; CITY means the City of Chattanooga, Tennessee; EAST RIDGE means the City of East Ridge, COLLEGEDALE means the City of Collegedale.
- B. LEGAL BASIS FOR TAX –The COUNTY has levied taxes on the OCCUPANCY of HOTEL rooms by TRANSIENTS pursuant to the Private Acts of 1980, Chapter 905 as amended; the CITY of CHATTANOOGA/CITY of EAST RIDGE/CITY of COLLEGEDALE has levied taxes on the OCCUPANCY of HOTEL rooms by TRANSIENTS pursuant to T.C.A. 67-4-1401. Et seq. and CITY of CHATTANOOGA Ordinance No. 11303; CITY of EAST RIDGE Ordinances Nos. 782 and 788.
- C. LEVY OF TAX – The TAX is a privilege tax upon the TRANSIENT PERSON occupying rooms in a HOTEL. The COUNTY/CITY/EAST RIDGE/COLLEGEDALE rate, as set by law, is four percent (4%) of the CONSIDERATION charged by the OPERATOR.
- D. REMITTANCE OF TAX – The TAX hereby levied shall be remitted to the Hamilton County Trustee no later than the 20th of each month following collection. For CITY/EAST RIDGE/COLLEGEDALE tax purposes, the OPERATOR shall be allowed to deduct two percent (2%) of the amount of CITY/EAST RIDGE/COLLEGEDALE tax due as an accounting fee for collecting the tax. This accounting fee is not deductible if the return or payment is delinquent.
- E. PENALTIES AND INTEREST FOR DELINQUENCY – As established by law, an OPERATOR shall be liable for interest on delinquent COUNTY taxes from the due date at the rate of twelve percent (12%) per annum, calculated at a daily rate, and in addition a penalty of two percent (2%) for each month or fraction thereof such taxes are delinquent; an OPERATOR shall be liable for interest on delinquent CITY/EAST RIDGE/COLLEGEDALE taxes from the due date at the rate of twelve percent (12%) per annum, calculated at a daily rate, and in addition a penalty of one percent (1%) for each month or fraction thereof such taxes are delinquent.
- F. HOTEL – means any structure, or any portion of any structure, which is occupied or intended or designed for OCCUPANCY by TRANSIENTS for dwelling, lodging or sleeping purposes within the area of the jurisdiction of the COUNTY and includes any hotel, inn tourist court, tourist cabin, motel or any place in which rooms, lodging or accommodations are furnished to TRANSIENTS for a CONSIDERATION.
- G. OCCUPANCY – means the use or possession or the right to the use or possession, of any room, lodging, or accommodations in a HOTEL.
- H. PERSON – means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, receiver, trustee, syndicate or another group or combination acting as a unit.
- I. TRANSIENT – means any PERSON who exercises OCCUPANCY or is entitled to OCCUPANCY for any room, lodging, or accommodations in a HOTEL for a period of less than ninety days for COUNTY purposes and less than thirty (30) days for CITY/EAST RIDGE/COLLEGEDALE purposes.
- J. CONSIDERATION – means the consideration charged, whether or not received, for the OCCUPANCY in a hotel valued in money whether to be received in money, goods, labor, or otherwise, including all receipts, cash, credits, property and services of any kind or nature without any deduction therefrom whatsoever. Nothing in this definition shall be construed to imply that consideration is charged when the space provided to the PERSON is complimentary from the OPERATOR and no consideration is charged to or received from any PERSON.
- K. OPERATOR – means the person operating the HOTEL whether as owner, lessee or otherwise.
- L. RECORDS – It shall be the duty of every OPERATOR liable for the collection and payment of any tax imposed by this act to keep and preserve for a period of three (3) years all records necessary to determine the amount of such tax, which records the Hamilton County Trustee or designate shall have the right to inspect at all reasonable times.
- M. EXEMPTIONS FOR NON-TRANSIENTS – An OPERATOR may grant an exemption from the tax to NON-TRANSIENTS (PERSONS who exercise OCCUPANCY are entitled to OCCUPANCY for any room, lodging, or accommodations in a HOTEL for a period of more than ninety days for COUNTY purposes and more than thirty (30) days for CITY/EAST RIDGE/COLLEGEDALE purposes). A deduction may be made on line 2(a) of the Return for the CONSIDERATION received from NON-TRANSIENTS.
- N. EXEMPTIONS FOR FEDERAL GOVERNMENT OR STATE OF TENNESSEE EMPLOYEES – An OPERATOR may grant an exemption from the tax to employees of the Federal government and its agencies or the State of Tennessee and its political subdivisions when the HOTEL room charges are either billed directly to the applicable government, are paid using a government credit card, or are paid with cash, a personal check or a personal credit card. In situations when the Federal or State of Tennessee employee requests exemption from the occupancy tax and pays with either cash, a personal check, or a personal credit card, an OPERATOR must obtain both a copy of the employee's government identification card and a signed dated statement from the Federal or State of Tennessee government entity documenting that the employee is traveling on government business during the dates of occupancy and has been or will be reimbursed by the government for the cost of the occupancy. A deduction may be made on line 2(b) of the Return for the CONSIDERATION received from employees of the FEDERAL government and its agencies or the State of Tennessee and its political subdivisions.
- O. **Please call the Hamilton County Trustee at (423) 209-7270 if you have questions or need assistance completing the return.**