



RETURN OF TAX ON LODGING

Businesses which operate a hotel, motel, inn, lodge, tourist camp, tourist cabin, bed and breakfast, and any other place in which rooms, lodging or accommodations are provided for value are required to pay business occupation taxes to the City of Union City. These same businesses are also required to collect from each person occupying a room a tax of 5% of the charges for the accommodations. The tax is collected monthly on a calendar year basis. The taxes due are to be remitted on or before the 20th of the month succeeding collection. When paid timely, the licensee may deduct and retain three percent (3%) of the tax collected as a vendor's credit. For failure to pay by the due date, the licensee not only loses vendor's credit, but is subject to paying a penalty and interest on the tax due. The penalty is 5% per month or fraction thereof not to exceed 25% and interest of one percent (1.0%) per month or fraction thereof that the tax is delinquent.

Name of Licensed Establishment: _____

Number of Rooms: _____ Occupancy Rate: _____

For the Month of: _____ Year _____

This return is subject to audit:

1 Gross rent paid for lodging	\$ _____
2 Exempt rent	\$ _____
3 Net taxable rent (subtract line 2 from line 1)	
4 Tax (5% of line 3)	
5 Vendor's credit (deduct 3% of line 4, if not delinquent).	\$ _____
6 Penalty (add 5% of Line 4, if delinquent).	\$ _____
7 Interest (add 1% for each month or fraction thereof if line 4 is delinquent).	\$ _____
Total Amount Due:	\$ _____

I declare under penalties prescribed that the information provided in this return is true and correct to the best of my knowledge.

Printed Name: _____

Date: _____

Signed Name: _____

Phone: _____

Title: _____

Fax:: _____

Return original with remittance to
 City of Union City, 5047 Union Street, Union City, GA 30291, (770)964-2288

Throughout the year you may be required to provide copies of Monthly Sales Tax Returns