

INSTRUCTIONS FOR REPORTING AND REMITTING HOTEL OCCUPANCY TAX

WHO MUST FILE: You must file if you are a sole owner, partnership corporation or other organization that owns, operates, manages, and or controls any hotel, motel, bed and breakfast, rooming house, tourist court, residency inn, condominium, cabin, cottage or other location offering sleeping accommodations for consideration for periods of less than 30 days and are located within Bastrop County. Sleeping accommodations do not include meeting rooms, offices, or other general gathering areas.

WHEN AND WHERE TO FILE: Reports must be filed on or before the 20th day of the calendar month following the REPORTING PERIOD by mailing the report and full payment to: Bastrop County Treasurer, P.O. Box 676, Bastrop, Texas 78602. Where the DUE DATE falls on a weekend or Bastrop County holiday, the DUE DATE shall be the next regular workday. A report must be filed for every period, even if there are no TAXABLE RECEIPTS.

VIOLATIONS: Pursuant to Section 352.004 of the Texas Tax Code, the County Auditor shall refer any hotel occupancy tax account that has a delinquent balance older than sixty (60) days to the County Attorney for the purpose of filing a suit to enjoin the hotel from operating until the tax is paid and/or the report filed. This remedy shall be in addition to the remedy of a collection suit and in addition to other available remedies.

INSTRUCTIONS (BOXES):

- REPORTING PERIOD:** The REPORTING PERIOD is controlled by the amount of tax due. Hotels that owe less than \$500 for each calendar month or \$1,500 for a calendar quarter report and remit tax on the 20th day of the month following the end of the quarter. All other hotels file monthly tax returns by the 20th day of the following month. Any alternative REPORTING PERIOD must be approved by the Bastrop County Commissioners Court upon written request by the hotel operator. A separate form must be used for each REPORTING PERIOD. Do not combine more than one quarter on a single form.
- a) **DUE DATE:** Report and full payment are due on or before the last day of the calendar month following the REPORTING PERIOD. Payments received after the last day of the month following the REPORTING PERIOD will incur late charges.
 - c) **FILING:** Mark appropriate box to indicate, "Filing on Time" or "Filing Late". Reports are due, including full payment, by the DUE DATE described above.
 - d) **LOCATION:** Mark appropriate box identifying the location address listed in section (d) as "Located in City Limits on Caldwell, Somerville or Snook" or "Located in Barleson County but outside the city limits of Caldwell, Somerville or Snook".
 - e) **PAYMENT INFORMATION:** Mark appropriate box indicating what taxes are being paid with this report.
 - f) **TRADE NAME AND CONTACT INFORMATION:** Complete all sections for proper application of payment.
 - g) **STATUS OF BUSINESS:** Use this space to provide information regarding ownership or address changes and/or termination or transfer of business.

- h) **HOTEL OCCUPANCY TAX CALCULATIONS:** Complete column (j) in accordance with the box marked in (d) LOCATION. The Bastrop County Treasurer will collect Hotel Occupancy Taxes for Bastrop County.
- (i) **BASTROP COUNTY:** Column (i) is for the calculation of the occupancy tax on sleeping accommodations located in Bastrop County. RECEIPTS from all sleeping accommodations located in Bastrop County should be entered in column (i).
- (j) **PENALTIES:** Delinquent taxes accrue a five percent (5%) penalty on the first day of the first (1st) calendar month following the DUE DATE. An additional five percent (5%) penalty (total 10%) accrues on the first day of the second (2nd) month following the DUE DATE.
- (k) **INTEREST RATE:** Delinquent taxes and penalties accrue interest on the first (1st) day of each month beginning on the 61st day after the DUE DATE at the annual rate of 10 percent (10%) per annum.

INSTRUCTIONS (LINES):

- 1) **TOTAL GROSS RECEIPTS:** Enter the total gross receipts for all sleeping accommodations rented for less than 30 days (short-term) including any sleeping accommodations claiming an EXEMPTION. All sleeping accommodations are short-term unless occupant(s) fully prepay for the first 30 days. TOTAL GROSS RECEIPTS include only the charges for sleeping accommodations and do not include miscellaneous charges such as those for personal services, food, etc. Do not include receipts on sleeping accommodations rented for less than two dollars (\$2.00) per day or receipts from use of meeting rooms. Enter "0" if no receipts were collected for this REPORTING PERIOD.
- 2) **EXEMPTIONS:** Enter the total receipts for all sleeping accommodations qualifying for an exemption. A Texas Comptroller of Public Accounts, Form 12-302 must be furnished by the individual or organization claiming an exemption. The exemption certificate should be retained by the hotel for possible review by the County. Hotels may require government identification, business card or other identification to verify exemption claimed. The hotel may incur a tax liability for any exemption for which an allowable exemption certificate not on file and available for review, or for any irregular exemption certificate. Note: Bastrop County hotel occupancy exemptions are the same as those allowed by the State of Texas. Only exemptions granted by the State of Texas will be honored, and taxes must be paid on all other receipts. Exemptions granted by the State of Texas are listed below:
 - United States government agencies and its employees traveling on official business;
 - Texas state officials or employees who present a Hotel Tax Exemption Photo Identification Card;
- 3) **TAXABLE RECEIPTS:** TAXABLE RECEIPTS are calculated by subtracting qualifying EXEMPTIONS on line 2 from the TOTAL GROSS RECEIPTS on line 1. The result is subject to the TAX RATES on line 4.
- 4) **TAX RATES:** The Bastrop County Treasurer collects Hotel Occupancy Taxes for Bastrop County. The TAX RATE for Bastrop County is seven percent (7.00%). *Note: All locations within the City of Bastrop, City of Smithville and City of Elgin are also within Bastrop County and subject to the Bastrop County tax rate.*
- 5) **TAX:** Calculate the TAX by multiplying the TAXABLE RECEIPTS on line 3 by the applicable TAX RATE on line 4, and enter the TAX on line 5 for Bastrop County. For reports/payments filed late, continue on line 6. Otherwise, skip lines 6-8 and enter AMOUNT DUE on line 9.
- 6) **PENALTY CALCULATION:** Delinquent taxes accrue a five percent (5%) penalty on the first day of the first (1st) calendar month following the DUE DATE. An additional five percent (5%) penalty (total 10%) accrues on the first day of the second (2nd) calendar month following the DUE DATE. Multiply the applicable penalty times the amount of TAX in column 5(i) and enter the result in column 7(i). *Note: The minimum penalty for late payment is \$5.00*
- 7) **INTEREST RATE CALCULATION:** Delinquent taxes accrue interest on the first (1st) day of each month after the DUE DATE at the annual rate of 10 percent (10%) per annum. Multiply the monthly interest rate (0.8333%) by the number of months delinquent and enter the percentage in box (k) by the sum of the amount of TAX in column 5(i) plus the amount of PENALTY in column 6(i) and enter the result in column 7(i).
- 8) **AMOUNT DUE:** Add amounts in lines 5 and 8, and enter the total on line 9(i).
- 9) **TOTAL TAX DUE:** Write the amount from line 9(i) in this line. Remit the full amount to the Bastrop County Treasurer, P.O. Box 676, Bastrop, TX 78602.

AFFIDAVIT: This person is responsible for the complete reporting of all receipts and accurate calculations of the occupancy tax, including any and all late charges incurred as a result of late payment, and shall sign this affidavit that the report is accurate to the best of his/her knowledge and belief.

ADDITIONAL INFORMATION: Copies of forms may be found and/or downloaded at the Bastrop County website: <http://www.co.bastrop.tx.us> or contact the Bastrop County Treasurer's Office at 512-332-7206.

LATE PAYMENT CHART

REPORTING PERIOD	DUE	5% PENALTY	10% PENALTY	INTEREST (10% Per Annum)
Regular Calendar Quarter in Which the HOTEL OCCUPANCY TAXES Were Collected by the Hotel Operator	Occupancy Taxes and Report Must be Remitted to Bastrop County on or Before the 20th Day of the Month Following the Reporting Period	5% Penalty Assessed Against Unpaid Occupancy Taxes Beginning on the First Day of the First Calendar Month After the Due Date	Additional 5% Penalty (Total 10%) Assessed Against Unpaid Occupancy Taxes Beginning on the First Day of the Second Calendar Month After the Due Date	Interest Rate - 10% Per Annum Assessed Against Unpaid Occupancy Taxes and Accrued Penalties Beginning on the 61st Day After the Due Date
EXAMPLE	EXAMPLE	EXAMPLE	EXAMPLE	EXAMPLE
September 30, 2010	Occupancy Taxes Must be Remitted on or Before October 20, 2010	5% Penalty Assessed on Unpaid Occupancy Taxes on November 1, 2010	Additional 5% (Total 10%) Assessed on Unpaid Occupancy Taxes on December 1, 2010	Interest Accrues at the Rate of 0.8333% Per Month (10%/12) Assessed on Unpaid Occupancy Tax Plus Accrued Penalties on the First Day of Each Calendar Month Beginning January 1, 2011