



Macon County Room Occupancy Tax Registration

Macon County Government 5 West Main St Franklin NC 28734

www.maconnc.org (828) 349-2000

Business Name: _____ **Begin Date:** _____

Name of Owner(s) _____

Responsible Corporate Officer (if applicable) _____

Ownership Code: _____ (100-Proprietorship, 101-Partnership, 102-Corporation/LLC, Etc.)

Federal ID Number or Owner's Social Security Number: _____

Business Address/ _____

911 Address: _____

Mailing Address: _____

In and Out of State _____

Phone Numbers: Business _____ **Personal/Cell etc.** _____

Rental Code: _____ (01-Hotel/Motel, 02-Cabin(s)/Cottage(s), 03-House, 04-Condo/Apt/Villa)

If seasonal please indicate months available: _____

Signature: _____ **Date:** _____

I certify that to the best of my knowledge, this application is accurate and complete.

INSTRUCTIONS

- 1) The Macon County Room Occupancy Tax is currently 3% of the gross receipts derived from the rental of any room, lodging, or similar place within the County now subject to the North Carolina Sales Tax imposed under G.S. 105-164.4 (3).
- 2) This tax does not apply to accommodations furnished by nonprofit charitable, educational, or religious organizations.
- 3) Every entity liable to collect and remit the tax shall, on or before the 15th day of each month, prepare and render a return. The return shall state the total gross receipts derived in the preceding month from taxable rentals as reflected on the North Carolina Sales and Use Tax Return for the same period. This return shall be postmarked or paid in person on or before the 15th of each month.
- 4) Copies of all forms and/or a copy of the ratified Macon County Room Occupancy Tax Bill are available at the above referenced address, website, and phone number. Questions should also be addressed to the above referenced address, website, and phone number.

Macon County Use Only: _____
registration number ownership code rental code township