



## Macon County Room Occupancy Tax Report

Macon County Government 5 West Main St Franklin NC 28734  
www.maconnc.org (828) 349-2418 FAX (828) 349-2520

Report for the Month of \_\_\_\_\_, **20** \_\_\_\_\_ MACON COUNTY USE ONLY

Registration Number \_\_\_\_\_

**Business Name :**

**Name of Owner(s) or Corp Officer:**

**Business Address :**

**911 Address :**

**Mailing Address:**

In and Out of State \_\_\_\_\_

**1. Gross Receipts From Taxable Rentals** **x3%**

**2. Applicable Penalties (if any) Per Instructions**

**3. TOTAL DUE and PAYABLE**

\*IF THIS IS YOUR FINAL REPORT CHECK HERE \_\_\_\_\_ AND COMPLETE OUT OF BUSINESS CHANGE FORM

\*IF SEASONAL LIST MONTH TO REOPEN \_\_\_\_\_

**Signature:**

**Date:**

I certify that to the best of my knowledge, this report 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 20<sup>th</sup> 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 20<sup>th</sup> of each month. If you are currently renting through AirBnb, VRBO, Home Away, etc., please submit a report for each month and enclose documentation of Collections and Remittance from AirBnb, VRBO, Home Away, etc. A form is required for each month even if there were no rentals.

4) Penalties. A person, firm, corporation, or association who fails or refuses to file the return required by this act shall pay a penalty of ten dollars (\$10.00) for each day's omission. In case of failure or refusal to file the return or pay the tax for a period of 30 days after the time required for filing the return or for paying the tax, there shall be an additional tax, as a penalty, of five percent (5%) of the tax due for each additional month or fraction thereof until the tax is paid.

Any person who willfully attempts in any manner to evade a tax imposed under this act or who willfully fails to pay the tax or make and file a return shall, in addition to all other penalties provided by law, be guilty of a misdemeanor and shall be punishable by a fine not to exceed one thousand dollars (\$1000.00), imprisonment not to exceed six months, or both. The board of commissioners may, for good cause shown, compromise or forgive the penalties imposed by this subsection.

5) 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.