

INSTRUCTIONS

1. Reports must be filed by the 20th of the month following the month in which the tax accrues. Tax shown to be due must be paid with return or penalties will be imposed.
2. Remittance should be made by check or money order made payable to: **Person County**, 304 South Morgan Street, Room 219, Roxboro, NC 27573. DO NOT SEND CASH.
3. G.S. 153A-155 governs room occupancy taxes levied by Person County. It authorizes the following penalties for failure to file a return and for failure to pay the room occupancy tax:

Failure to File a Return – In case of failure to file a return on the date it is due, a penalty equal to five percent (5%) of the amount of the tax due shall be assessed if the failure is for not more than one month, with an additional five percent (5%) for each additional month, or a fraction thereof during which the failure continues, not exceeding twenty-five percent (25%) in the aggregate or five dollars (\$5.00), whichever is the greater.

Failure to Pay Tax When Due. - In the case of failure to pay the tax when due, without intent to evade the tax, a penalty shall be assessed equal to ten percent (10%) of the tax except that the penalty shall in no event be less than five dollars (\$5.00).

You should consult your attorney for advice in applying all applicable statutes regarding local occupancy tax matters.

4. Reports must be filed each month even though no tax is due, except upon notification to the Person County Finance Director that the operations have ceased and whether this is temporary or permanent.
5. **“Non-occupancy Related Receipts”** (Line 2) are those receipts from retail sales that are not derived from “rentals of any room, lodging or accommodation furnished.”

“Room” – a partitioned part of the inside of a building designed or used as a lodging. To Include suites of rooms which have, in one or more rooms or areas, sleeping accommodations, whether or not actually used by the occupants. (Also includes park cabins and rental tents already set up)
6. **“Occupancy Receipts Not Subject to Sales Tax”** (Line 3) are those receipts for which the hotel, motel, or inn did not collect a sales tax due to statutory exemption.
7. **“Occupancy Receipts After 90th Consecutive Day”** (Line 4) are those receipts derived from the rental of a room to the same person for that portion of the continuous rental of the room after the ninetieth (90th) consecutive day of rental.
8. **“Credits on Previously Charged Exempt Receipts”** (Line 5) are available upon documentation of tax paid on retail receipts that were from room rentals to the same person for days 1-90 in a rental of 90 consecutive days or more and were included in gross receipts in prior month reports.

This tax was levied by the Person County Board of Commissioners on 9/8/97 in accordance with Chapter 364 of the 1997 Session Laws of the North Carolina General Assembly. Section 1 of the ordinance levying the tax provides as follows:

“The Person County Board of Commissioners approves the levy of a five percent (5%) of the gross receipts derived from the rental of any room, lodging or similar accommodation furnished by a hotel, motel, inn or similar place within the county subject to the sales tax imposed by the State under GS 105-164.4(a)(3), that shall take effect on November 1, 1997.”

Revised Effective 10/1/11

“The Person County Board of Commissioners approves an additional one percent (1%) of the gross receipts derived from the rental of any room, lodging or similar accommodation furnished by a hotel, motel, inn or similar place within the county subject to the sales tax imposed by the State under GS 105-164.4(a)(3), that shall take effect on October 1, 2011.” This increase will levy a total of 6% in occupancy tax for Person County.

Inquiries should be directed to the Person County Finance Office – (336) 597-1726.