

Town of Estill Springs

~ The City Between The Lakes ~

Effective for occupancy beginning August 1, 2024

IMPORTANT

HOTEL/MOTEL TAX REPORT

IMPORTANT

Taxpayer must file a return even though no tax is due to the TOWN OF ESTILL SPRINGS.

This return must be filed by the 20th of the month for the preceding month.

Name(s) of Owner(s) _____

Address _____

Telephone Number _____ Sales Tax # _____

Report for Calendar Month (Date) _____ Total Rooms for Rent _____

1. Gross Rental Receipts from Occupancy of Rooms \$ _____

2. Deductions for Permanent Residents of 30 continuous days or more and/or Exempt Receipts \$ _____

_____ Number of Rooms rented for 30 continuous days or more

3. Taxable Rents: Line 1 minus Line 2 \$ _____

4. Tax Due (4% of Line 3) \$ _____

5. COMPUTATION OF INTEREST & PENALTY FOR LATE REPORT

(a) Interest 12% Per Annum \$ _____
(Daily rate is .000328 of Line 4)

(b) Penalty 1% Per Month \$ _____

(c) Total Interest & Penalty \$ _____

6. Total Tax Due With This Report \$ _____

MAKE CHECKS PAYABLE TO:

TOWN OF ESTILL SPRINGS

MAILING ADDRESS:

P.O. BOX 100, ESTILL SPRINGS, TN 37330

PHONE:

931-649-5188

Under the penalties for perjury prescribed by law, I swear (or affirm) that this return (including any related schedules and/or statements) is, to the best of my belief and knowledge, a true, correct, and complete return.

Signed _____ Title _____

(Owner, President, Partner, Authorized Representative)

Date _____

| | | |
|-------------------|----------------------|---------------------|
| OFFICIAL USE ONLY | CHECK NUMBER _____ | DATE RECEIVED _____ |
| | RECEIPT NUMBER _____ | |

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INSTRUCTIONS

1. **LEGAL BASIS OF THE TAX**

Ordinance #23-473 was passed on December 7, 2023 by the Town of Estill Springs Board of Mayor and Aldermen amending the Estill Springs Municipal Code relative to Hotel/Motel Tax. A tax rate of 4% will be levied on occupancy in any hotel/motel or short term rental.

2. **EXEMPTIONS**

The law provides for only two classes of exemption. (1) A tenant who has occupied room space for thirty or more continuous days is not required to pay the tax after the thirtieth day. (2) Local, state or federal governmental agencies, when fees are paid by those agencies.

3. **FORMS TO BE USED IN REPORTING TAX**

Forms will be forwarded to you each month. These forms only should be used in filing your return. Please do not use any other.

4. **INTEREST AND PENALTIES**

The imposition of interest and penalties in the case of a delinquent return or in the case of willful failure or refusal to report is mandatory and there is no authority for the remission of interest and penalty. Penalties are also imposed for willful failure to collect the tax.

5. **RECORDS**

Records should be preserved for a period of three years at your principal place of business or at some other location convenient to the Collections Officer of the Town of Estill Springs and should be available at any time for inspection.

6. **TAX TO BE SHOWN ON INVOICE**

The tax should be shown always as a separate item on the invoice, or statement of charges, rendered to the tenant.