

OCCUPANCY TAX REPORT INSTRUCTIONS

1. Reports must be filed on or before the fifteenth of the month following the month in which the tax accrues. "On time" reports must be either hand delivered no later than 5:00 p.m. on the 15th or bear a U.S. Postal Service postmark no later than the 15th. When the 15th falls on either a Saturday, Sunday or legal holiday, the report and tax is then due the next business day. Tax shown to be due should be paid with the return; penalties will be imposed for late filing/late payment.
2. **"Nonoccupancy Related Receipts"** (Line 2) are those receipts from retail sales that are not derived from "rentals of any sleeping room or lodging furnished." "Room" is defined as a partitioned part of the inside of a building designed or used as a lodging, includes suites or rooms which have, in one or more rooms or areas, sleeping accommodations, whether or not actually used by the occupants.
3. **"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.
4. **"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 (90) consecutive day of rental.
5. "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 1-89 in a rental of 90 consecutive days or more and were included in gross receipts in prior month's reports.
6. **"Penalty"** (Line 8) for Late Filing of the tax return is 5% of the amount of tax due and an additional 5% per month or fraction thereof if more than one month late, with a maximum of 25% and a minimum of \$5.00, and a Failure to Pay penalty of 10% of the tax with a minimum \$5.00. A zero report is required when there is no tax to report. Zero reports may be faxed to the Town in lieu of mailing them. For seasonal business, reports may be filed in advance for months not in operation. Zero reports may be faxed in at the number on the front of this form.
7. Remittance should be made by check payable to **The Town of Beech Mountain**
8. Return this completed report with remittance to:
Beech Mountain Tax Administrator
403 Beech Mountain Parkway
Beech Mountain, NC 28604
9. Direct inquires to the Tax Administrator at (828) 387-4236.

The Town of Beech Mountain began levying an Occupancy Tax on July 14, 1987 in accordance with Chapter 376 of the 1987 Session Laws of the North Carolina General Assembly. During the 2001 Session, the North Carolina General Assembly enacted legislation that repealed the 1987 act and authorized the Town of Beech Mountain to levy a new room occupancy and tourism development tax. This new tax began being levied effective February 1, 2002 in accordance with Senate Bill 92 (February 7, 2001) and House Bill 685 (March 19, 2001) increased the rate for rental property located within Watauga County effective April 1, 2002. Later, Senate Bill 1195 (August 28, 2002) authorized the Town to increase the rate for property located in Avery County, effective July 1, 2003. The end result - the Town of Beech Mountain levies a total of 6% Occupancy Tax on short term rentals.

"The Town of Beech Mountain shall levy a room occupancy tax . . . [on] 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 corporate limits of the town that is subject to sales tax imposed by the State of North Carolina under G.S. 105-164.4(3). (G.S. 105-164.4(3) states that the tax shall not apply to any room or rooms, lodging or accommodations supplied to the same person for a period of 90 continuous days or more). This tax is in addition to any state or local sales tax. This tax does not apply to accommodations furnished by nonprofit charitable, educational, or religious organizations."

A room occupancy tax return is not public record and may not be disclosed except in accordance with NCGS 153A-148.1 or NCGS 160A-208.1.