



INSTRUCTIONS

OCCUPANCY TAX – Five percent (5%) of gross receipts derived from rental of room, lodging, campsite, or similar accommodation furnished by any hotel, motel, inn, tourist camp including private residences and cottages rented to transients.

EXCEPTIONS – This tax does not apply to accommodations furnished by nonprofit charitable, educational, or religious organizations when furnished in furtherance of their nonprofit purpose. This tax also does not apply to any private residence or cottage that is rented for less than fifteen (15) days in a calendar year or to any room, lodging, or accommodation supplied to the same person for a period of ninety (90) or more continuous days.

ADMINISTRATION – The county shall administer a tax levied under this act. A tax levied under this act is due and payable to the county tax collector in monthly installments on or before the twentieth (20) day of the month following the month in which the tax accrues. Every person, firm corporation, or association liable for the tax shall, on or before the twentieth (20) of each month, prepare and render a return on a form prescribed by the county. The return shall state the total gross receipts derived in the preceding month from rentals and sales upon which the tax is levied. Any On-line Travel Company (OTC)/Facilitator who contracts with a provider of an accommodation to market the accommodation and to accept payment from the consumer for the accommodation shall report and pay according to GS 105-164.4(a)(3). A return filed with the Dare County Tax Collector under this act is not a public record as defined by G.S. 132-1 and may not be disclosed except as required by law.

PENALTIES – Any person, firm, corporation or association who fails to file a return on the date it is due as required by this act shall pay a penalty equal to five percent (5%) of the amount of the tax due if the failure is for not more than one (1) month, with an additional five percent (5%) for each additional month or fraction thereof not to exceed twenty-five percent (25%) in the aggregate, or five dollars (\$5.00), whichever is the greater. Any person, firm corporation or association who fails to pay the tax on the date it is due shall pay a penalty equal to ten percent (10%) of the amount of the tax due. Failure to both file a return AND pay the tax as required by this act shall result in imposition of BOTH penalties. Failure which is determined to be negligent, willful, or fraudulent will result in increased penalties and potential punishment as a Class 1 misdemeanor. G.S. 105-236.

NOTE

IT IS STRONGLY RECOMMENDED THAT A “CERTIFICATE OF MAILING” BE OBTAINED FROM YOUR LOCAL POSTMASTER. WITHOUT THIS RECEIPT, THERE IS NO DEFENSE AGAINST THE FAILURE TO FILE THE RETURN BY THE (20TH) TWENTIETH OF EACH MONTH.

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