



# City of Johnson City, Tennessee Hotel/Motel Occupancy Tax

To avoid penalty and interest this return and the necessary payment must be remitted to the City by the close of business on the 20<sup>th</sup> day of the month following collection

REMIT TO  
City of Johnson City P. O.  
Box 2150 Johnson City,  
TN 37605  
(423)232-1480

Operator must file return monthly even if no tax is due to the City

Office Use Only  
Date Received \_\_\_\_\_

Hotel/Motel Name: \_\_\_\_\_ Name of Owner: \_\_\_\_\_

Street Address: \_\_\_\_\_ Telephone Number: \_\_\_\_\_

City, State and Zip: \_\_\_\_\_ E-mail Address: \_\_\_\_\_

Reporting Month/Year: \_\_\_\_\_ Total Rooms for Rent: \_\_\_\_\_

### Computation of Tax

- 1. Gross Consideration for Occupancy of Rooms \$ \_\_\_\_\_
- 2. Allowable Deductions for Permanent Residents of 90 Continuous Days or More (# of exempt rooms ) \$ \_\_\_\_\_
- 3. Taxable Rents (Line 1 minus Line 2) \$ \_\_\_\_\_
- 4. **Tax Due (Line 3 times 7%)** \$ \_\_\_\_\_
- 5. **Computation of Interest and Penalty for Late Report**
  - a. Interest (12% Per Annum/.000329 Per Day)  
Indicate # of Days Late \_\_\_\_\_ \$ \_\_\_\_\_
  - b. Penalty @ 1% Per Month or Fraction Thereof  
Indicate # of Months or Fractions Late \_\_\_\_\_ \$ \_\_\_\_\_
  - c. **Total Interest and Penalty Due (Line 5a plus Line 5b)** \$ \_\_\_\_\_
- 6. **TOTAL DUE (Line 4 plus Line 5c)** \$ \_\_\_\_\_

I swear under the penalties for perjury prescribed by law, that this return (including any accompanying schedules) has been examined by me and is, to the best of my knowledge, a true and complete return for the reporting period stated.

SIGNED \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

(Owner, President, Partner or  
Authorized Representative)

## **EXPLANATIONS AND DEFINITIONS**

1. **LEGAL BASIS FOR TAX** – Tennessee Code Annotated 67-4-1401, et seq. and City Ordinance 4580-15
2. **HOTEL** means any structure, or any portion of any structure, which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist camp, tourist court, tourist cabin, motel or any place in which rooms, lodgings or accommodations are furnished to transients for a consideration.
3. **CONSIDERATION** means the consideration charged, whether or not received, for the occupancy in a hotel, valued in money whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits, property and services of any kind or nature without any deduction therefrom whatsoever. Nothing in this definition shall be construed to imply that consideration is charged when the space provided to the person is complimentary from the operator and no consideration is charged to or received from any person.
4. **TRANSIENT** means any person who exercises occupancy or is entitled to occupancy for any rooms, lodgings or accommodations in a hotel for a period of fewer than ninety (90) continuous days.
5. **OCCUPANCY** means the use or possession, or the right to the use or possession, of any room, lodgings or accommodations in any hotel.
6. **OPERATOR** means the person operating the hotel, whether as owner, lessee or otherwise.
7. **LEVY OF TAX** – Seven percent (7%) of the consideration charged by the operator.
8. **REMITTANCE OF TAX** – The tax hereby levied shall be remitted, by all operators who lease, rent or charge for occupancy within a hotel in the city, to the City Treasurer, such tax to be remitted to such officer no later than the twentieth day of each month for the preceding month.
9. **OFFER TO ABSORB TAX PROHIBITED** – No operator of a hotel shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the operator or that it will not be added to the rent, or that if added, any part will be refunded.
10. **PENALTIES AND INTEREST FOR DELINQUENCY** – An operator shall be liable for interest on delinquent taxes from the due date at the rate of twelve percent (12%) per annum, calculated at a daily rate, and in addition, a penalty of one percent (1%) for each month or fraction thereof such taxes are delinquent.
11. **RECORDS** – It shall be the duty of every operator, liable for the collection and payment to the city of the tax levied, to keep and preserve for a period of three (3) years all records necessary to determine the amount of such tax as he may have been liable for the collection of and payment to this city, which records the City Treasurer shall have right to inspect at all reasonable times.