

HOTEL MOTEL TAX

In 1988, Franklin County Tennessee adopted a private act for collecting Hotel Motel Tax. The tax rate for Franklin County is 7%. This tax is collected and paid monthly to the Franklin County Trustee's office and is due by the 20th of the following month.

Hotel means any structure, or any portion of any structure, which is occupied or designed for occupancy by transients for dwelling, lodging, or sleeping purposes. Including 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.

Attached is a copy of the Hotel Motel tax form along with the rules and regulations. If you have any questions please contact the Franklin County Trustee office at 931-967-2962

IMPORTANT:
TAXPAYER MUST FILE RETURN
EVEN THOUGH NO TAX IS DUE
TO THE COUNTY TRUSTEE

COUNTY OF FRANKLIN
COUNTY TRUSTEE'S OFFICE
931-967-2962

HOTEL, MOTEL, AND CAMPGROUND TRANSIENT OCCUPANCY TAX

NAME OF HOTEL/MOTEL, ADDRESS, CITY, STATE, ZIP CODE & PHONE NO:

_____ THIS RETURN MUST BE FILED BY THE 20TH OF MONTH
_____ FOLLOWING THE MONTH FOR WHICH THE TAX IS DUE TO AVOID
_____ PENALTY. THE RETURN SHOULD BE TYPED OR FILLED OUT PLAINLY
_____ WITH INK.

PHONE: _____

REPORT FOR CALENDAR MONTH ENDING (DATE) _____

TOTAL ROOMS FOR RENT: _____

- | | |
|--|----------|
| 1. GROSS ROOM RENTAL RECEIPTS FOR OCUPANCY OF ROOMS | \$ _____ |
| 2. DEDUCTIONS FOR PERMANENT RESIDENTS OF 90 CONTINUOUS
DAYS OR MORE (READ CAREFULLY INTRUCTIONS ON REVERSE
SIDE OF FORM) | \$ _____ |
| 3. NET TAXABLE RENTS: LINE 1 MINUS LINE 2 | \$ _____ |
| 4. TAX DUE (7% OF LINE 3) | \$ _____ |
| 5. COMPUTATION OF INTEREST & PENALTY FOR LATE REPORT | |
| A) INTEREST @ 12% PER ANNUM | \$ _____ |
| B) PENALTY @ 1% PER MONTH OR FRACTION THEREOF | \$ _____ |
| C) TOTAL INTEREST & PENALTY | \$ _____ |
| 6. TOTAL TAX AND PENALTY DUE (LINE 4 PLUS 5C) | \$ _____ |
| 7. ADD DEBIT MEMO (UNDERPAYMENT ON PREVIOUS RETURN) | \$ _____ |
| 8. SUBTRACT CREDIT MEMO (OVERPAYMENT ON PREVIOUS RETURN) | \$ _____ |
| 9. AMOUNT PAID WITH THIS RETURN | \$ _____ |

I DECLARE UNDER PENALTY OF PERJURY THAT THIS RETURN (INCLUDING ANY ACCOMPANYING STATEMENTS) HAS BEEN EXAMINED BY ME TO THE BEST OF MY KNOWLEDGE AND BELIEF, AND IS A TRUE, CORRECT AND COMPLETE RETURN

SIGNED _____ TITLE _____ DATE _____
OWNER, PRESIDENT, PARTNER OR AUTHORIZED REPRESENTATIVE)

MAKE CHECK OR MONEY ORDER PAYABLE TO: FRANKLIN COUNTY TRUSTEE

MAIL TO: FRANKLIN COUNTY TRUSTEE
FRANKLIN COUNTY COURTHOUSE
P O BOX 340
WINCHESTER, TN 37398-0340

THIS PORTION TO BE COMPLETED BY COUNTY TRUSTEE: CHECK NO. _____

DATE RECEIVED: _____ CHECKED BY: _____

1. LEGAL BASIS FOR TAX - Private Chapter No. 219. Private Acts of 1988 Resolution adopted by FRANKLIN COUNTY Legislative Body June 6, 1988 effective June 6, 1988.
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. OCCUPANCY means the use or possession, or the right to the use or possession of any room, lodgings or accommodations in any hotel.
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 less than ninety (90) continuous days.
5. 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 there from 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.
6. AMOUNT OF TAX - Seven percent (7%) of the consideration charged by the operator.
7. OPERATOR means the person operating the hotel whether as owner, leasee or otherwise.
8. OFFER TO ABSORB TAX PROHIBITED - No operator of a hotel, motel, or campground 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 be added to the rent, or that, if added, any part will be refunded.
9. PENALTIES AND INTEREST FOR DELINQUENCY - An operator shall be liable for interest on delinquent taxes from the due date at a rate of twelve percent (12%) per annum, and in addition a penalty of one percent (1%) for each month or fraction thereof such taxes are delinquent.
10. RECORDS - Every operator must keep and preserve for a period of three (3) years all records necessary to determine the amount of such tax, which records, the tax collection official shall have the right to inspect at all reasonable times.
11. ITEMIZING TAX - Tax should be shown as a separate item on your bill to your tenant and on your receivable ledger record.
12. TAX IS AN ADDITIONAL TAX - The tax herein levied shall be in addition to all other taxes and fees levied or authorized to be levied.