

Instructions For Completing Orange County HOTEL OCCUPANCY TAX REPORT

GENERAL INFORMATION

- EFFECTIVE DATE:** * The Orange County Commissioners Court approved by resolution on July 16, 2007 to impose a 2% hotel occupancy tax in accordance with Section 352.002(a)(d) of the Texas Tax Code.
* The EFFECTIVE DATE to begin collection is NOVEMBER 1, 2007.
- WHO MUST FILE:** * You must file this report if you are a sole owner, partnership, corporation, or other organization that owns, operates, manages or controls any facility in which a person pays for the use or possession of a room in Orange county.
* Exemptions are described in Section 352.007 of the Texas Tax Code.
- WHEN TO FILE:** * The reporting period is for each calendar month of the year. Timely reports must be submitted so that they are received by 5 p.m. at the Orange County Tax Office on or ***before the 20th day of the month following the reporting period.***
* If the due date falls on a Saturday, Sunday, or a County Holiday, the due date will be the next business day.
* If mailing, envelope must be postmarked with the due date as indicated above.
* A report must be filed every month even if you have no amount subject to tax or no tax due. Enter "0" if no receipts were collected.
- REPORTING FORMS:** * Please type or print in ink the information requested on the Hotel Occupancy Tax Report.
* The report and instructions may be obtained at www.co.orange.tx.us
Click on Departments / Tax Assessor-Collector / Hotel Occupancy Tax.
- AUDIT:** * Complete and detailed records must be kept of all receipts reported and exemptions or reimbursement that are claimed so that the Orange County Auditor can verify upon request.
* Records must be maintained for four years from the date the tax is due and payable, even when a hotel is sold or closed.

LINE BY LINE INSTRUCTIONS

- Item 1: Enter your taxpayer number.
- Item 2: Enter filing period of this return: Month/Day/Year
- Item 3: Refer to WHEN TO FILE in the section above.
- Item 4: Enter taxpayer name and mailing address.
- Item 5: Enter the room capacity for that location.
- Item 6: Enter the hotel name and location address (including city, state, and zip). If location is no longer in business, write "OOB" and the date operation ceased at that location. If you are reporting a new location, enter the starting date of operation.
- Item 7: Enter the Total Room Receipts for the location. Enter "0" if no receipts were collected.
- Item 8: Enter the amount of Tax Exempt Receipts for the location. Enter "0" if no receipts apply.
- Item 9: Enter the amount of Taxable Receipts for the location. Enter "0" if no taxable receipts were collected.
- Item 10: Orange County Occupancy Tax rate is 2% of Taxable Receipts. Example: Item 9 x .02 = XXX
- Item 11: Discount - If the report is filed and the tax paid on or before the due date, enter a discount of one percent (.01) of Item 10.
- Item 12: Subtract Item 11 from Item 10.
- Item 13: Enter adjustment error if applicable and approved by collector
- Item 14: Penalty: *Add 5% if paid after the due date (see WHEN TO FILE above) Example: Item 10 x .05 = XXX
* Add an additional 5% (10% total) if paid after 30 days from due date (see WHEN TO FILE above)
Example: Item 10 x .10 = XXX
- Item 15: Interest: * 60 days after the due date, delinquent taxes and accrued penalties draw interest at a rate of 10% a year. Calculated at .0274% per day.
To calculate interest due: 1. Item 10 + Item 14 = (1) XXX.XX
2. # of days past due X(times) .0274% = (2)interest rate
3. (1) x (2) = Total Interest to enter for Item 15
- Item 16: Late Filing Penalty: \$50 late Filing Penalty in addition to any other penalty.
- Item 17: TOTAL AMOUNT DUE: Add Items 12 - 16 as applicable.