

Pulaski County Guest Assessment Tax Remittance Form

Business Name: _____
Property Name: _____ Owner/Manager: _____
Contact Name/Email and Phone Number of person completing form: _____
Address _____ City _____, State _____, Zip _____
Phone Number (_____) _____ Email _____

Report of Collections for calendar month: _____

1. Gross Receipts from applicable room occupancy: _____
 2. Exempt room sales receipts - (exceeding 90 days in calendar quarter or incidental charges): _____
 3. Net room sales receipts - (#1 minus #2) _____
 4. Transient Guest Tax (3% of line 3). _____
Payment is due by the 15th of the month following the month of collection. *
 5. Penalties and interest - *Include if payment is in arrears. See #3* _____
 6. **TOTAL PAYMENT** (#4 plus #5) *Write check for this amount* _____
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7. Total room nights available during reporting period _____
 8. Total room nights sold _____
 9. Occupancy percentage for reporting period _____
 10. Average daily rate for reporting period _____

I declare under penalty of perjury that, to the best of my knowledge and belief, that the statements herein are true and correct.

Signature _____ Date _____

REMIT PAYMENT TO: Pulaski County Collector, C/O Pulaski County Courthouse, 301 E Historic Rt 66 Suite #110, Waynesville, MO, 65583

Notice to Taxpayer:

1. The term "transient guest" means a person who pays to occupy a room in a resort, hotel, motel, condominium, vacation home, or rental houseboat originating from a point within the district which is offered to the public, for a period of less than ninety-one days during a calendar quarter. "Gross daily receipts" means the total amount charged to a transient guest for the occupancy of the room, space, home or houseboat.
2. **Remittance:** Owners of lodging businesses, as described by law shall remit taxes to the county collector within the same time frame that state taxes are due. **Monthly:** Guest Tax collections are due by the 15th of the month, preceding the month of collection. (I.E. January collections due February 15th). ***Quarterly:** Guest Tax Collections are due by the 15th of the month, preceding the calendar quarter of collection. (I.E. Jan-Mar collections due April 15th).
3. **Penalties and Interest:** The county shall collect a penalty of one percent (1%) and interest of 1.5 percent (1.5%) per month on unpaid taxes which shall be considered delinquent if not received by the last business day of the month due.
4. **Failure to Remit:** In cases where a taxpayer fails to remit finally assessed taxes in a timely manner, the district may impose and file a lien on the property of the taxpayer in the amount of taxes owed plus interest and penalties. Section 144.380, RSMo. This assessment of tax becomes final thirty (30) days after the date of mailing by certified mail to the taxpayer, unless the taxpayer shall within that tie file a protest to contest the assessment. Protests must be filed in the appropriate Circuit Court prior to the assessment becoming final in order to be effective.
5. **No Collections:** A form is to be submitted, showing no collections, if the lodging business is closed for business during the reporting period.
6. **Change in Status:** If a lodging business is sold, or closed please notify the Pulaski County Tourism Bureau, 137 St. Robert Blvd., Suite A, Saint Robert MO, 65584 to avoid imposition of delinquent taxes.

07/09 Added ADR/OCC

03/19 #3 Ref Quarterly delinquency is twenty days vs thirty

10/19 Updated language, EOM delinquency, Suite #