



Gilmer County, Georgia

Hotel/Motel Excise Tax Registration Form

Business Name: _____

Business Owner's Name: _____

Rental Address: _____

Business Manager's/Reporter's Name: _____

Address: _____

Phone Number: _____

Email address: _____

Notice to Operators of Rooms, Lodgings and/or Accommodations

Pursuant to O.C.G.A. Section 48-13-51 and Section 50-31 of the Gilmer County Code of Ordinances, notice is given that the Gilmer County Board of Commissioners shall levy and collect an excise tax upon the furnishings for value to the public of any room or rooms, lodgings, or accommodations furnished by any person or legal entity licensed by, or required to pay business or occupation taxes to, the county for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished for value. No tax shall be levied as provided in O.C.G.A. 48-13-51 upon the fees or charges for any rooms, lodgings, or accommodations furnished for a period of more than ten consecutive days or for use as meeting rooms.

The tax levied pursuant to this article shall be levied and collected at the rate of five percent of the charge to the public for such furnishings.

The excise tax as referenced by this article shall be collected on a monthly basis with the accounting period for each such business, corporation or entity subject to this tax closing on the last day of the calendar month. The payment of the tax as well as the completion of the forms provided for by this article shall be filed with the duly elected Tax Commissioner on or before the 20th day of each succeeding month.

The collection agent for the excise tax provided for by this article shall be the duly elected Tax Commissioner who shall be responsible to the Board of Commissioners for an accounting as to the funds so collected and as evidenced by his/her written consent.

Each entity, business or corporation subject to this excise tax provided for by this article shall be furnished first with a registration or operator form, a copy of which is available in the office of the Board of Commissioners, and the form shall be completed and filed as a part of the public records of the county and as indicated on the face of such registration.

In addition, a form entitled "Gilmer County Motel Tax Monthly Report," a copy of which is printed on the reverse of this letter, shall be completed and filed with the Tax Commissioner on or before the 20th day of each month, together with the funds due thereon as provided by this article. Also, there shall be filed with the monthly report a copy of the entity, business or corporation's state sales tax report for the month reported.

Failure to timely file documentation and reports as called for by this article shall empower the Board of Commissioners, acting through the Tax Commissioner, to levy a penalty in an amount up to \$100.00 plus interest on the amounts owed for such reporting period at the rate of 12% per annum.

The proceeds of this tax shall be used in accordance with O.C.G.A. 48-13-51(a)(3)

If you have questions about any of the information contained in this article, please contact Sandi Holden, Finance Officer, at (706) 635-4361.

Gilmer County Tax Commissioner
c/o Gilmer County Board of Commissioners
1 Broad Street, Suite 106
Ellijay, GA 30540
(706) 635-4361

Hotel/Motel Tax Return

Business Name(s): _____

Location of cabin/hotel/motel: _____

Owner's Address: _____

Report filed by: _____

Phone Number: _____

Email Address: _____

Tax reporting period of _____ through _____

- | | | |
|---|----|-------|
| 1. Gross rent | \$ | _____ |
| 2. Rent from permanent resident(s) | \$ | _____ |
| 3. Exempted | \$ | _____ |
| Please explain exemptions as submitted to the State of Ga. | | |
| 4. Net taxable rent (line 1 minus line 2 & 3) | \$ | _____ |
| 5. Tax due (5% of line 4) | \$ | _____ |
| 6. Collector's compensation (deductible only on timely and complete returns) (3% of line 5) | \$ | _____ |
| Penalty and interest will be charged as stated below if not postmarked by the 20th of each month. | | |
| 7. Penalty and interest | \$ | _____ |
| 8. Total amount due | \$ | _____ |

This return must be filed and paid to the Gilmer County Tax Commissioner c/o Gilmer County Board of Commissioners and postmarked on or before the 20th day of every month following the month for which the tax is due to avoid loss of collector's compensation and liability for penalty and interest.

Returns must be accompanied by a copy of your Georgia sales tax report for the time period listed above showing each county submitted or the return will be incomplete and penalty & interest will be charged at a rate of up to \$100 plus interest on the amount owed (12% per anum).

I certify that this return has been examined by me and is true and complete for the period stated.

Filer's signature: _____

Date: _____