

## CITY OF NEWPORT

### LOCAL LODGING TAX COLLECTION FORM

Newport City Hall ♦ 596 7<sup>th</sup> Avenue, Newport, MN 55055 ♦ Telephone 651-459-5677 ♦ Fax 651-459-9883

The City of Newport lodging tax, adopted February 5, 2004, applies to the sales of lodging accommodations and related services for a period of fewer than 30 days at an establishment such as a hotel, motel, rooming house, tourist court or resort located within the City limits. The tax is separate and in addition to the State Sales Tax. Amounts paid for lodging accommodations provided within the City limits are subject to the tax regardless of where the payments or reservations are made.

A local lodging tax return form must be completed on a monthly basis by each establishment providing lodging, even if there were no sales during the month. The completed form and the payment are due to the City no later than 25 days after the end of the month.

#### Instructions for Lodging Tax Collection Form

The following instructions are to assist individuals in completing the Lodging Tax Collection Form.

##### **Business Information:**

Please fill out the requested information for the establishment.

##### **Lodging Tax Information:**

Line 1 – Gross Monthly Receipts

List the total of all lodging sales that occurred during the period listed

Line 2 – Less Exclusions

List all sales that are exempt from the lodging tax. Exemptions include:

- Lodging revenues received from lodging accommodations for a period of more than 30 days.
- Amounts paid for the use of real property for purpose other than lodging (i.e. lease of a meeting room)
- Lodging billed directly to and paid for by the FEDERAL government and its agencies. Federal employees may also pay for their lodging directly through the use of a credit card. Sales charged on a federal employee's credit card are not taxable if the bill is paid directly by the FEDERAL government. If the bill goes directly to the federal employee, the sale is taxable.
- Foreign Consular Officials

Line 3 – Less Room Rental Bad Debts

List all lodging sales that were uncollectible during the period listed

Line 4 – Balance Subject to Lodging Tax

Add lines 1-3

Line 5 – Lodging Tax Due

Multiply line 4 by 4%

Line 6 – Penalties and Interest

If the payment is not made by the due date, multiply line 5 by 10%

Line 7 – Total Amount Due

Add lines 5 and 6

If you have any questions, please contact Renee Helm, Executive Analyst, at (651) 459-5677.

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MN Sales Tax ID Number: \_\_\_\_\_ Report Month and Year: \_\_\_\_\_

**This form must be filed on or before the 25<sup>th</sup> day of each month following the month covered by the return. The following items must accompany this form:**

- A check for the amount due and made payable to the City of Newport
- A copy of your State's Sales and Use Tax Return for the same period

**Business Information**

Business Name: \_\_\_\_\_ Telephone: \_\_\_\_\_

Contact Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_ Fax: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Type of Lodging:     Hotel         Motel         Rooming House         Tourist Court/Resort

**Lodging Tax Information**

- |  |          |
|--|----------|
| 1. Gross Monthly Receipts, Including Bad Debts Paid: | \$ _____ |
| 2. Less Exclusions:                                  | \$ _____ |
| 3. Less Room Rental Bad Debts:                       | \$ _____ |
| 4. Balance Subject to Lodging Tax:                   | \$ _____ |
| 5. Lodging Tax Due, 4% of Line #4:                   | \$ _____ |
| 6. Penalty and Interest, 10% of Line #5              | \$ _____ |
| 7. <b>Total Amount Due:</b>                          | \$ _____ |

**Applicant Statement and Acknowledgements**

**I declare and certify under penalty of law that I have examined this statement and to the best of my knowledge and belief, it is true and complete.**

Applicant Printed Name: \_\_\_\_\_ Signature: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

For Office Use

Total Amount Paid \$ \_\_\_\_\_ Receipt #: \_\_\_\_\_ Date Paid: \_\_\_\_\_