

Instructions for Completing the City of Fredericksburg Hotel Occupancy Tax Report

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 hotel, motel, or bed and breakfast within the City or ETJ of the City of Fredericksburg.

Complete and detailed records must be kept of all receipts reported and exemptions or reimbursements claimed so that reports can be verified.

Failure to file this report and pay applicable tax may result in collection action as prescribed by Title 2 of the Tax Code.

WHEN TO FILE:

Reports must be filed on or before the last day of the month following the quarterly reporting periods including March 31, June 30, September 30, and December 31.

1st Quarter, Jan 1 – Mar 31 - Due April 30th

3rd Quarter, Jul 1 – Sep 30 - Due Oct 31st

2nd Quarter, Apr 1 – Jun 30 - Due July 31st

4th Quarter, Oct 1 – Dec 31 - Due Jan 31st

If the due date falls on a Saturday, Sunday or City holiday, the preceding business day will be the due date.

**** Reports must be filed for every quarter even if you have no receipts subject to tax or no tax due. ****

SPECIFIC INSTRUCTIONS

Item 1-6 Review the Business Name (i.e., LLC or Company name), Business Mailing Address, Business City, Staten, and Zip. Enter the current Contact Name, Contact Email and Contact Phone number.

Item 7 Review the Physical Location Address. Use one form per quarter and per physical location.

Item 8 Check the box to indicate if you are filing Hotel Occupancy Taxes for a Short-term Rental (STR) or a Hotel/Motel. Enter the number of units/rooms.

Item 9 Check the box to indicate which quarter you are filing Hotel Occupancy Taxes for and enter the Year. If you are filing for more than one filing period, please complete a separate form for each period.

Item 10 Check this box if you have \$0 taxable receipts during the quarter.

Item 11 This is the unit Account Number. This number is required in all correspondence sent to Avenu and during the online filing process.

Item 12 If you are an STR, review the STR permit number. If a permit number has not been issued to you, please contact Avenu to register your STR.

Item 13 Review the name of your Hotel/Motel or Short-term Rental (STR) Units.

Item 14 Enter the Total Receipts you received during the quarter. Enter "0" if no receipts were collected.

REMEMBER: Subtract the total amount of exceptions from the TOTAL RECEIPTS (Item 14) and enter the result in TAXABLE RECEIPTS (Item 15). If you have no taxable receipts to report enter "0". DO NOT ENTER EXEMPTIONS/DEDUCTIONS ON THIS REPORT.

Note: The following are exceptions to the tax:

Use or possession of a room for at least 30 consecutive days as a permanent residence with no interruption of payment for the period;

Use by religious, charitable or educational organizations where no part of the net earnings benefit the organization (see Rule 3.161);

Use by a State of Texas official presenting a hotel tax exemption card. (See Rule 3.161.) NOTE: State government agencies and their employees (except those state employees with hotel tax photo ID cards) may NOT claim an exemption for hotel tax.

Item 15 Enter the Total Taxable Receipts. This is your gross receipts to include cleaning fees. For example, if the nightly rate is \$200 and the cleaning fee is \$50, the total taxable amount is \$250. Enter "0" if no taxable receipts were collected.

Item 16 Tax Amount - Multiply seven percent (.07) by the Total Taxable Receipts amount in Item 15, and enter this amount here.

Item 17 Discount - If the report is filed and the tax paid on or before the due date, enter a discount of one percent (.01) of the Tax Amount - Item 16. For example, if the Tax Amount in Item 16 is \$100, your discount is \$1.

Item 18 Penalty - A penalty of 15% applies if payment is not filed and paid within 60 days from the due date. To calculate the penalty, multiply fifteen percent (.15) of item 16 and enter the amount in the column for Item 18.

Item 19 Interest - Interest due if not filed and paid by the due date beginning on the first day after the date due until the tax is paid. Calculate interest at 5.75%.

Item 20 Tax Amount Due - This is the amount you pay once you deduct the discount in Item 17 (if paying on time), or add the 15% penalty and 5.75% interest (if paying late) in Item 18.

Item 21 Please update the mailing address, email, or phone number as changes occur. If ownership of the property has changed, enter the new owner information as best as you are able. Enter the date of the change.

Item 22 Check the applicable box if you are no longer renting this property as a Short-term Rental (STR) for any reason.

Item 23 Sign, Print and Date the form

Documentation

As verification of taxable receipts, please include *either* a copy of your State Hotel Tax Return, OR a schedule of receipts showing the date your customer stayed at your short-term rental and the gross amount your customer paid to include cleaning fees.

Additional forms for reporting Hotel Occupancy Tax are available on Avenu's website site: www.avenuinsights.com.