

**Pitt County Tax Collector's Office**  
P.O. Box 875, 111 S. Washington Street, Greenville, NC 27835

***PITT COUNTY OCCUPANCY TAX***  
**(TO BE FILED WITHIN 15 DAYS FROM THE CLOSE OF EACH MONTH)**

For the month of: \_\_\_\_\_, 20\_\_\_\_\_

TRADE NAME UNDER WHICH BUSINESS IS OPERATED

NAME OF OWNER & CONTACT PERSON TELEPHONE NO.

STREET ADDRESS CITY STATE ZIP CODE

MAILING ADDRESS CITY STATE ZIP CODE

SOCIAL SECURITY NUMBER OR FEDERAL I.D. NO. MUNICIPALITY COUNTY ONLY

<b>COMPUTATION OF OCCUPANCY TAX</b>	<b>SALES</b>	<b>6% OCCUPANCY TAX</b>
1. Gross Retail Receipts (Excluding Sales Tax)	\$	
2. Less: Nonoccupancy Related Receipts	\$	
3. Less: Occupancy Receipts Not Subject to Sales Tax	\$	
4. Less: Occupancy Receipts After 90 <sup>th</sup> Consecutive Day	\$	
5. Credits on Previously Charged Exempt Receipts	\$	
6. Net Retail Receipts	\$	\$
<b>TOTAL OCCUPANCY TAX DUE</b>		
7. Total Tax (Line 6)	\$	
8. Penalty (10%) Failure to Pay When Due	\$	
9. Additional Tax (5% per month) Failure to File Return (max 25%)	\$	
10. Total Amount Due	\$	
11. Total Amount Remitted	\$	

Certification: This is to certify that this report, including all statements and schedules attached hereto, has been examined by me, and is, to the best of my knowledge and belief, a true and complete report made in good faith covering the month named above and that same is in accordance with the records of the reporting taxpayer.

Date \_\_\_\_\_  
White-Tax Collector

Signature \_\_\_\_\_  
Canary-Hotel/Motel/Inn/B/B

## INSTRUCTIONS

1. Reports must be filed by the fifteenth of the month following the month in which the tax accrues. Tax shown to be due must be paid with return or penalties will be imposed.
2. Remittance should be made by check or money order made payable to: Pitt County Tax Collector. **DO NOT SEND CASH OR STAMPS.**
3. G.S. 105-236(3) Failure to File Return (Line 9)- In case of failure to file any return required under this Subchapter on the date prescribed therefor (determined with regard to any extension of time for filing), unless it is shown that such failure is due to reasonable cause, there shall be added to the amount required to be shown as tax on such return, as a penalty, five percent (5%) of the amount of such tax if the failure is for not more than one month, with an additional five percent (5%) for each additional month, or fraction thereof, during which such failure continues, not exceeding twenty-five percent (25%) in the aggregate, or five dollars (\$5.00), whichever is greater. Reports must be filed each month even though no tax is due.
4. G.S. 105-236 (4) Failure to Pay Tax When Due (Line 8) – In the case of failure to pay any tax when due, without intent to evade the tax, there shall be an additional tax, as a penalty, of ten percent (10%) of the tax; provided, that such penalty shall in no event be less than five dollars (\$5.00). Any person, association which willfully attempts in any manner to evade the occupancy tax or the make a return, and who willfully fails to pay such tax or make and file such return, shall, in addition to the penalties imposed, be guilty of a misdemeanor, and shall be punished by a fine not to exceed \$1,000 or imprisonment not to exceed six months, or by both.
5. “Nonoccupancy Related Receipts” (Line 2) are those receipts from retail sales that are not derived from “rentals of any sleeping room or lodging furnished.” “Room”- a partitioned part of the inside of a building designed or used as a lodging. Includes suites of rooms which have, in one or more rooms or areas, sleeping accommodations, whether or not actually used by the occupants.
6. “Occupancy Receipts Not Subject to Sales Tax” (Line 3) are those receipts for which the hotel, motel, or inn did not collect a sales tax due to statutory exemption.
7. “Occupancy Receipts After 90th Consecutive Day” (Line 4) are those receipts derived from the rental of a room to the same person for that portion of the continuous rental of the room after the ninetieth (90<sup>th</sup>) consecutive day of rental.
8. “Credits on Previously Charged Exempt Receipts” (Line 5) are available upon documentation of tax paid on retail receipts that were from room rentals to the same person for days 1-89 in a rental of 90 consecutive days or more and were included in gross receipts in prior month’s reports.

This tax was levied by the Pitt County Board of Commissioners on 6/3/87 in accordance with Chapter 0143 of the 1987 Sessions laws and chapter 410 of the 1993 Sessions Law the North Carolina General Assembly. Section 1 of the ordinance levying the tax provides as follows:

“Pitt county hereby imposes and levies a tax not to exceed six percent (6%) of the gross receipts of any person, firm, corporation, or association subject to the 6% sales tax levied by the State of North Carolina derived from the rental of any sleeping room or lodging furnished in any hotel, motel, or inn located in Pitt County. The tax shall not apply, however, to any room or rooms, lodging or accommodations supplied to the same person for a period of 90 continuous days or more. The tax shall also not apply to sleeping room or lodgings furnished by charitable, educational, benevolent or religious institutions or organizations not operated for profit.”

**Inquiries should be directed to the Pitt County Tax Collector – (252) 902-3425**