



TOWN OF PULASKI

PO BOX 660

PULASKI, VA 24301

540-994-8640

Finance@pulaskitown.org

REPORT OF TRANSIENT OCCUPANCY TAX COLLECTED

Month/Year: \_\_\_\_\_

Business Name and Address:

\_\_\_\_\_

\_\_\_\_\_

(1) Lodging Charges Subject to Tax: \_\_\_\_\_

(2) Tax on Lodging 6% of (1): \_\_\_\_\_

TOTAL TAX DUE

(3) Tax due (2) (if paid by 20<sup>th</sup> of the month) \_\_\_\_\_

(a) Penalty – 10% \_\_\_\_\_

(b) Interest - .833% Per Month: \_\_\_\_\_

Total Tax Due (sum of items, 3, a, b): \_\_\_\_\_

(MAKE CHECKS PAYABLE TO: Town of Pulaski)

PREPARED BY (INCLUDING COMPANY NAME/CONTACT NAME) \_\_\_\_\_

ADDRESS: \_\_\_\_\_ PHONE: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

INSTRUCTIONS AND INFORMATION

- A. Who Must Pay Tax- Any person receiving taxable lodging charges must collect the tax from the person paying such charges.
B. Rate of Taxation- A person as defined in the ordinance shall collect a tax of 6 percent of the charge made from any person for which a lodging is made
C. Time and Manner of payment- Remittance covering taxes collected for any calendar month, should be made to the Town of Pulaski finance office on or before the 20th of the month following the month the taxes are collected.
D. Penalties- The Town shall add to the tax, a penalty of 10 percent of the tax, plus interest, on tax and penalty until paid. Penalty shall commence from the date such taxes are due and payable. Interest shall begin to accrue on the first day of the month following the month in which such taxes are due.
E. Records- Every person liable for the collection and payment of taxes shall keep and preserve for a period of two years suitable records as may be necessary to determine such tax.