



HOTEL-MOTEL SALES TAX RETURN

REPORT FOR MONTH OF:

Jan: _____ Jul: _____
Feb: _____ Aug: _____
Mar: _____ Sep: _____
Apr: _____ Oct: _____
May: _____ Nov: _____
Jun: _____ Dec: _____
20 _____

STATE SALES TAX
ACCOUNT NUMBER

DUE DATE
15th of month following
the month checked above

NAME OF HOTEL/MOTEL: _____
ADDRESS: _____
CITY: _____ STATE: _____ ZIP: _____

TAX CALCULATION:

1	Gross monthly receipts of rent collected for lodging	_____
2	LESS: Refer to item G on reverse side	_____
3	Balance due subject to Tax	_____
4	Tax due, 3% of item 3 above	_____
5	Penalty and interest Due	_____
6.	Total Amount Due	_____

Make checks payable to:
City of Red Wing

Mail to: Finance Department
City Hall
315 West 4th Street
Red Wing, MN 5066

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

Signature: _____
Title: _____
Date: _____ Phone: _____

- A) **WHO MUST FILE:** Any individual, corporation, partnership, association, estate, receiver, trustee, executor, administrator, assignee, syndicate or any other combination or combinations of individuals who furnish for a consideration lodging and related services by a hotel, bed and breakfast, motel or rooming house other than the renting or leasing thereof for a continuous period of 30 days or more.
- B) **TAX IMPOSED:** Ordinance No. 153 imposes a tax of 3 percent of the charge for the privilege of occupancy on and after November 1, 1993.
- C) **WHEN AND WHERE TO FILE:** The Hotel-Motel Tax Return (original white copy) must be filed on or before the 15th day of each month following the month covered by the return. Check the month the return is being filed for. A check or money order for the amount due made payable to "City of Red Wing" must accompany the report. Mail the completed return with remittance to the Finance Department, City Hall, 315 W 4th Street, Red Wing, MN 55066.
- D) **CHANGE OF OWNERSHIP:** Notify the Finance Department at the above address of any change of ownership.
- E) **STATE SALES TAX ACCOUNT NUMBER:** Enter the number shown on your Minnesota "State Sales and Use Tax Return" (Form ST-1).
- F) **GROSS MONTHLY RENTAL:** Line 1 - Enter the total gross amount (before reduction for exclusions allowed in "G" below) from all rents for the period covered by the return including collection of any bad debts.
- G) **EXCLUSIONS:** Line 2 - Amount of uncollectable rental charges upon which Tax has previously been collected. The renting of property for the privilege of occupancy for 30 days or more to the same lodger(s). Rental charges shall not include any charges for services rendered in connections with furnishing lodging other than the room charge itself.
- H) **TAX DUE:** Line 4 - Enter on this line 3 percent of the amount shown on Line 3.
- I) **VIOLATIONS:** The Prosecuting Attorney for the municipality may institute such legal action as many be necessary to recover the amount due plus interest, penalties and cost and disbursements of any action (See Ordinance 153, Subdivision 10 on penalties for failure to make and file a return within the prescribed time.)
- J) **LATE FILING:** Line 5 - If the tax imposed is not paid within the specified time, there shall be added a penalty equal to 10 percent of the amount remaining unpaid.
- K) **TAX RETURN FORMS:** Upon request to the City, a supply of blank tax return forms will be mailed. If forms are not received by mail, they may be obtained at Red Wing City Hall. Failure to receive return forms by mail does not relieve a taxpayer from filing requirements.

Call the Finance Department at 651-385-3609 if assistance is needed.
(These rules promulgated under authority of Ordinance No. 153.)

