

TRANSIENT OCCUPANCY TAX QUARTERLY REPORT OF COLLECTIONS

County of Highland

Commissioner of the Revenue

P.O. Box 148 ~ Monterey, VA 24465 ~ 540-468-2142

Tax Year:	Tax Period:	E-mail:
Trade Name:		Phone:
Name:		Cell Phone:
Address:		
City:	State:	Zip:

Maximum occupancy of your lodging facility per night _____

☐ Single dwelling (house, cabin, apartment) Number of nights rented this quarter _____

☐ Multiple unit facility (hotel, motel, inn) Number of rooms rented during quarter _____

Select 1

DIRECT BOOKINGS

Gross Receipts \$ _____

Tax Paid \$ _____

Penalty for late payment \$ _____

(10% of tax paid or \$10, whichever is greater)

ONLINE BOOKING

Name of Intermediary _____

Gross Receipts \$ _____

Tax Paid on your behalf \$ _____

Name of Intermediary _____

Gross Receipts \$ _____

Tax Paid on your behalf \$ _____

(10% of tax paid or \$10, whichever is greater)

IMPORTANT REMINDERS

Lodging tax is 5% of gross receipts.

Gross receipts now include fees such as cleaning and pet fees, services, etc.

A quarterly report must **always** be submitted by the lodging provider including a **\$0** report if no one rented the facility. Late fees will be assessed.

Quarterly due dates

April 20 ~ July 20

October 20 ~ January 20

I certify that this report is true and accurate to the best of my knowledge. Enclosed is check number _____, dated _____, payable to Highland County, in the amount of \$_____. This represents the Transient Occupancy Tax collections for direct bookings only owed by our business for the quarter ending _____.

Signature of authorized representative _____

Printed name _____

Date _____