



WOOD COUNTY TAX ASSESSOR / COLLECTOR
P.O. Box 1919, Quitman, TX 75783 | 903-763-2261

Wood County Hotel/Motel Occupancy Tax Reporting Form

* A REPORT MUST BE FILED EVEN IF NO TAX IS DUE *

* A COPY OF YOUR STATE HOTEL OCCUPANCY TAX REPORT MUST BE SUBMITTED WITH THIS REPORT

1. Tax Payer Identification Number
2. Reporting Period (Month Ending)
3. Due Date

4. Taxpayer Name and Mailing Address

*Note: Due on or before the 20th day of the month following the reporting month in Item 2.

*The Tax Code allows the owner to retain one percent of the tax as an administrative discount for the cost of collecting the tax provided the tax is paid on or before the due date, which is the 20th of the month following the end the reporting period. If you are delinquent with your payment, you may not deduct the 1% administrative fee.

5. Location Capacity
6. LODGING FACILITY NAME & PHYSICAL LOCATION ADDRESS
(This includes Hotel, Motel, Marina, Lodging, Cabins, Bed & Breakfast)
Name
Street
City, State, Zip

Taxpayer Daytime Phone

Lodging Location Phone

Mailing Address Of LOCATION If Different than Physical location
Name
Street
City, State, Zip

NOTE: If location shown is no longer in business, write "OOB" and the date you went out of business beside that location. Reports are still due if location is operational but no receipts for the reporting period.

7. Total Room Receipts
8. - Total Tax Exemptions
9. = Total Taxable Receipts
10. Total Tax Due (7% of Taxable Receipts; Multiply Line Item #9 x .07)
11. - Discount (If paid on time*, deduct 1% of Tax Due; Multiply Line #10 x .01)
12. = Tax Due After Discount (Line 10 minus Line 11)
13. +/- Adjustment(s) (if applicable)
14. + Penalty (if late, according to State code, see instructions)
15. + Interest (if late, according to State code, see instructions)
16. = TOTAL AMOUNT DUE (Add lines 12 through 15 as applicable)

** REMEMBER TO ATTACH A COPY OF YOUR STATE HOTEL OCCUPANCY TAX REPORT TO THIS REPORT **

Make the Amount in Item 16 Payable to:
Carol Taylor
Wood County Tax Assessor/Collector
P.O. Box 1919, Quitman, TX 75783
For assistance call 903-763-2261

I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief.
Signature
Printed Name
Date
Preparer's Daytime Phone:

Instructions For Completing Wood County HOTEL/MOTEL OCCUPANCY TAX REPORT FORM

GENERAL INFORMATION

- EFFECTIVE DATE:** The Wood County Commissioners Court approved by resolution to impose a 7% hotel occupancy tax in accordance with Section 352.002(a)(d) and relevant portions of Section 156 and Section 352 of the Texas Tax Code.
- 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 facility in which a person pays for the use or possession of a room in Wood County. * Exemptions are described in Section 352.007 of the Texas Tax Code.
- WHEN TO FILE:** The reporting period is for each calendar month of the year. Timely reports must be submitted so that they are received by 5 p.m. at the Wood County Tax Assessor / Collector Office on or *before the 20th day of the month following the reporting period.*
- If the due date falls on a Saturday, Sunday, or a County Holiday, the due date will be the next business day. If mailing via USPS, envelope must be post-marked with the due date as indicated above.
- STILL IN BUSINESS:** A report must be filed every month even if you have no amount subject to tax or no tax due. Enter "0" if no receipts were collected.
- OUT OF BUSINESS:** If the location shown is no longer in business, write "OOB" and the date you went out of business beside that location.
- AUDIT:** Complete and detailed records must be kept of all receipts reported and exemptions or reimbursement that are claimed so that Wood County can verify upon request. * Records must be maintained for four years from the date the tax is due and payable, even when a hotel is sold or closed.
- REPORTING FORM:** Please type or print in ink the information requested on the Hotel Occupancy Tax Report form.

LINE BY LINE INSTRUCTIONS

- Item 1: Enter the lodging location taxpayer number.
- Item 2: Enter filing period of this return: Month/Day/Year
- Item 3: Refer to WHEN TO FILE in the section above.
- Item 4: Enter taxpayer name and mailing address.
- Item 5: Enter the room capacity for that location.
- Item 6: Enter the hotel name and location address (including city, state, and zip). If location is no longer in business, write "OOB" and the date operation ceased at that location. If you are reporting a new location, enter the starting date of operation.
- Item 7: Enter the Total Room Receipts for the location. Enter "0" if no receipts were collected.
- Item 8: Enter the amount of Tax Exempt Receipts for the location. Enter "0" if no receipts apply.
- Item 9: Enter the amount of Taxable Receipts for the location. Enter "0" if no taxable receipts were collected.
- Item 10: Wood County Lodging Occupancy Tax rate is 7% of Taxable Receipts. Example: Item 9 x .07 = \$XXX
- Item 11: Discount: If the report is filed and the tax paid on or before the due date, enter a discount of one percent (.01) of Item 10. [Texas State Code Sec. 156.153]
- Item 12: Subtract Item 11 from Item 10. Item 13: Enter adjustment error if applicable and approved by collector.
- Item 14: Penalty: * Add 5% if paid after the due date (see WHEN TO FILE above). Example: Item 10 x .05 = \$XXX [Texas State Code Sec. 156.202]
- Penalty: * Add an additional 5% (10% total) if paid after 30 days from due date (see WHEN TO FILE above), Example: Item 10 x .10 = \$XXX
- Penalty: If failed to file a report, **add \$50** [Texas State Code Sec. 156.202(d)]
- Item 15: Interest: * 60 days after the due date, delinquent taxes and accrued penalties draw interest at a rate of 10% a year. Calculated at .0274% per day. To calculate interest due: 1. Item # 10 + Item # 14 = (1)XXX.XX # of days past due X(times) .0274% =(2)interest rate (1)x(2) =Total Interest to enter for Item 15
- Item 16: TOTAL AMOUNT DUE: Add items 12 -15 as applicable.

The information contained herein is based upon current law. Resolutions, policy and Texas State Code.