

**TOWN OF PULASKI
PO BOX 660
PULASKI VA 24301
Transient Occupancy Ordinance 2007-11**

Month: _____

Business Name and Address

- (1) Lodging Charges Subject to Tax: _____
- (2) Tax on Lodging 6% of (1): _____
- (3) Collection Fee: _____

Less 3% of Tax (2) if paid or before the 20th of the month

TOTAL TAX DUE

Subtract (3) from (2) _____

Penalty – 10% _____

Interest - .833% Per Month: _____

Total Due if paid after due date: _____

Number of Group Tour Nights Sold: _____

(if applicable)

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 charge is made
- c. **Time and Manner of payment** – Remittance covering taxes collected (less 3% of taxes if paid on or before the 20th of the month) for any calendar month should be made to the Town Treasurer on or before the 20th of the month following the month the taxes are collected.
- d. **Penalties** – The Treasurer shall add to the tax, a penalty of 10 percent of the tax, plus interest of .833 percent, on tax and penalties 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 next 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.

Make Checks Payable To: Town of Pulaski

Date received by Treasurer: _____ - _____ - _____