

CITY OF ELKO OPERATOR'S MONTHLY TAX ON TRANSIENT LODGING RETURN INSTRUCTIONS

The Operator's Monthly Tax on Transient Lodging Return Form must be completed in its entirety.

The Elko Hotel/Motel/RV Occupancy Report is required form that is used for statistical purposes.

Line A. Enter the total number of rooms or RV spaces on the property.

Line B. Enter the total number of room nights or RV spaces available for the entire reporting month, excluding all out of order rooms or spaces and those permanently reserved for 28 day stays.

Line C. Enter the number of room nights or RV spaces occupied during the reporting month. (Include 28 day stays, all other exemptions and all complimentary room nights)

Line D. Enter the number of room nights or RV spaces occupied by complimentary visitors during the reporting month.

Line E. Enter the number of room nights or RV spaces occupied by 28 day guests during the reporting month. A Transient Occupancy Tax 28 Day Exemption Form **MUST** be on file for each lessee receiving the exemption. This form must be kept by the Licensee for not less than four (4) years from the close of the accounting year to which the returns relate.

Line F. Enter the number of room nights or RV spaces occupied by Government employees during the reporting month. A Government Exemption Claim Form **MUST** be on file for each lessee receiving the exemption. This form must be kept by the Licensee for not less than four (4) years from the close of the accounting year to which the returns relate.

Line 1. Enter the total gross rental income from room nights/spaces for the month, including 28 day rentals and all complimentary rooms.

Line 2. If any revenue was not included on your last month room tax return and should have been, it should be included on this line with a brief explanation.

Line 3.

- a. Total dollar amount of refunds paid this month.
- b. Total dollar value of complimentary rooms.
- c. Total dollar amount received from 28 day rentals and government exemptions.

Line 4. This is the total taxable amount at 14% (effective 7/1/2015). Add lines 1 and 2 and then subtract line 3.

Line 5. Multiply line 4 by 14% to compute the sub-total tax.

Line 6. The Tax on Transient Lodging Return and payment are due on the 10th day of the month immediately following the month you are reporting. The payment becomes delinquent on the 16th day of the month. If you received notice from the City of a penalty, or you are paying your tax on transient lodging **after the 15th day of the month immediately following the month you are reporting, you must include the penalty on this line.**

Line 7. Add line 5 and 6 for the total amount due to the City for the month.

ALL PAYMENTS MUST BE POSTMARKED ON OR BEFORE THE 10TH DAY OF THE MONTH. ALL ELECTRONIC PAYMENTS MUST BE TRANSMITTED AND RECEIVED ON OR BEFORE THE FIFTEENTH DAY OF THE MONTH.

ALL AREAS MUST BE FILLED OUT AND ARE REQUIRED ON THIS FORM

**CITY OF ELKO
OPERATOR'S MONTHLY TAX ON TRANSIENT LODGING RETURN**

LICENSEE _____

MONTH _____

YEAR _____

Motel/Hotel AND RV Park Occupancy (Required Information)

- A. Number of rooms or spaces on property. Gross rooms / spaces per night times days in the month). _____
- B. Number of room nights or spaces available this month. (Exclude out of order Rooms). _____
- C. Number of room nights or spaces occupied this month. (Include complimentary room nights) _____
- D. Number of room nights or spaces occupied by complimentary visitors this month. _____
- E. Number of room nights or spaces occupied by 28 day guests this month.
(Transient Occupancy Tax 28 Day Exemption Form **MUST** be on file) _____
- F. Number of room nights or spaces occupied by Government employees this month
(Government Exemption Claim Form **MUST** be on file) _____

Regular Tax on Transient Lodging (Required Information)

1. Enter gross rental revenue from room nights/spaces, including over 28 day rentals and all complimentary rooms 1) _____
2. Enter any adjusted revenue for prior month(s). Attach an explanation. 2) _____
3. Cost Deductions
a. Deduct refunds paid by you this month _____
b. Deduct complimentaries for this month _____
c. Deduct over 28-day rentals and government exempt rentals you included in line 1. _____
- TOTAL OF 3 (a,b,c) 3) _____
4. Enter total of lines 1 and 2 minus 3. TAXABLE AMOUNT 4) _____
5. Enter 14% of line 4. This is your sub-total tax. SUB-TOTAL TAX 5) _____
6. Enter 15% of total of line 5 as late penalty if payment is made after the 15th day of the month. PENALTIES 6) _____
7. Add lines 5 and 6. TOTAL REMITTANCE 7) _____

Payment is due on the 10th day of the month immediately following the month you are reporting, and becomes delinquent at the end of business on the 15th day and should include the delinquent penalty. Remit payment to:

**CITY OF ELKO
TAX ON TRANSIENT LODGING
1751 COLLEGE AVE.
ELKO, NV 89801**

**ELKO HOTEL/MOTEL/RV PARK DETAILED OCCUPANCY REPORT
(Optional Reporting)**

NAME: _____

MONTH: _____, 20____

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G (C - D - E - F)
DATE	TOTAL ROOMS / SPACES	TOTAL ROOMS / SPACES AVAILABLE *	TOTAL ROOMS / SPACES OCCUPIED **	TOTAL COMPLIMENTARY ROOMS / SPACES OCCUPIED	ROOMS / SPACES RENTED BUT EXEMPT FROM TAXES DUE TO 28 DAY EXEMPTION	TOTAL OTHER EXEMPTIONS i.e. Govt,	TOTAL ROOMS / SPACES MINUS ALL EXEMPTIONS
1							
2							
3							
4							
5							
6							
7							
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30							
31							
TOTALS							

* Please exclude any out of order rooms or spaces or those permanently reserved for 28 day stays only.

** Please include all rooms or spaces occupied, including 28 day occupancies of rooms or spaces usually available for shorter stays, all exemptions and all complimentary rooms or spaces.



CITY OF ELKO
Office of the City Clerk

Website: www.elkocity.com
Email: cityclerk@elkocitynv.gov

1751 College Avenue • Elko, Nevada 89801 • (775) 777-7126 • Fax (775) 777-7129

TO: _____
(Name of Hotel/Motel/RV) Address

THIS IS TO CERTIFY that I, the undersigned, am a representative or employee of the Governmental Agency indicated below; that the charges for the occupancy at the above establishment on the dates set forth below have been, or will be paid for by such Governmental Agency; and that such charges are incurred in the performance of my official duties as a representative or employee of such Governmental Agency.

Number of Rooms: _____

Name of Agency: _____

Agency Address: _____

Arrival: _____ Departure _____ Total Paid: _____

I HEREBY CERTIFY (or declare) under penalty of perjury, that the foregoing statements are true and correct.

(Signature of Governmental Agency Representative/Employee) (Date)

HOTEL/MOTEL/RV OPERATORS

Do not accept this certificate *unless* the person presenting it shows satisfactory credentials, and meets all the required conditions. The Government must either pay you directly, or the employee may pay with a credit card issued by the Governmental Agency to the employee. Governmental employees on vacation are not exempt from transient lodging tax. A hotel employee must validate the Governmental exemption by legibly cosigning the form, and listing their job title. This form must be kept not less than four (4) years from the close of the accounting year to which the returns relate.

(Signature of Validating Hotel/Motel/RV Employee) (Name of Hotel/Motel/RV Employee)



CITY OF ELKO

Office of the City Clerk

Website: www.elkocity.com
Email: cityclerk@elkocitynv.gov

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TRANSIENT OCCUPANCY TAX 28 DAY EXEMPTION FORM

In order to qualify for a 28 day exemption, **PRIOR** to occupancy, this form must be completed in full by the operator and signed by the occupant. Absent such obligatory agreement, occupant is deemed to be a transient and subject to the City's Transient Lodging Tax (TLT) for exercising occupancy for a period of 27 consecutive calendar days or less. Please complete in ink.

Room Rate: \$ _____ per _____ Day/Week/Month Room Number: _____

Period of Residency: m/d/yr _____ to m/d/yr _____

A. The UNDERSIGNED hereby request to be exempted from paying Transient Lodging Tax in the amount of \$ _____ because the tenancy is for more than 27 consecutive calendar days.

B. \$ _____	x	_____	=	\$ _____
Daily Room Rate		Number of Days Subject to TLT Exemption		Total Rent Subject to TLT Exemption

\$ _____	x	14%	=	\$ _____
Daily Room Rate		TLT Rate		Daily Tax Rate

\$ _____	x	_____	=	\$ _____
Daily Tax		Number of Days Subject to TLT Exemption		Total TLT Subject to Exemption

OCCUPANT AFFIDAVIT:

I hereby certify that I have been exempted transient lodging tax in the amount of \$ _____. I understand that this agreement obligates me to pay rent to the hotel/motel/RV park operator for the right of exercising occupancy in excessive of twenty-seven (27) consecutive days. Although I may not exercise occupancy for a period in excess of twenty-seven (27) days, I shall be liable to the operator for the room rate for the period of time agreed upon. I also agree that if I do not stay twenty-seven (27) consecutive days that I will be responsible for the daily room rate/rent and transient lodging tax in the amount of 14%. I declare under penalty of perjury that to the best of my knowledge and belief the statements made herein are correct and true.

Signature of Occupant

Date

Print Name of Occupant

Telephone Number

FOR HOTEL USE ONLY

Hotel Note: Exemption is granted occupant. This form must be signed by the occupant. Make copy and provide occupant with photocopy. Hotel must file and maintain original for minimum of not less than four (4) years from the close of the accounting year to which the returns relate.

Name of Hotel/Motel/RV Park

Signature of Employee: