

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 a 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 15th 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.