

CITY OF PORT WENTWORTH

RETURN ON TAX LODGING

Every person transient for remuneration in incorporated City of Port Wentworth must collect a tax of six percent (6%) on the rent paid, unless such rent is for day eleven (11) and thereafter of stays in excess of ten (10) continuous days; or is paid by a person who certifies in writing that he is staying in such lodging as a result of his residence having been destroyed by fire or other casualty; or is paid by a foreign diplomat exempted by treaty or consular convention, when presenting documentation issued by the United States Department of State; or is paid directly by the United States, the State of Georgia or any instrumentality of either thereof. This tax is due and payable to the City monthly, on or before the 20<sup>th</sup> day of the month next succeeding the monthly period in which the tax was collected. **When the 20<sup>th</sup> day of the month falls on a holiday or non business day, tax must be received the day prior to the holiday or non business day. Payments that are postmarked by the 20<sup>th</sup> day will not be collected as on time payments.** When paid timely, the lodging provider may deduct or retain three (3) percent of the amount of tax as a vendor's credit. Failure to pay by the due date, the lodging provider not only loses this vendor's credit but is subject to paying a penalty and interest on the tax due. The penalty is five percent (5) of \$5.00, whichever is greater, of the amount due per month; not to exceed twenty-five percent (25%) or \$25.00, whichever is greater. The interest rate is one percent (1%) per month or fraction thereof.

.....  
Lodging  
Establishment \_\_\_\_\_ No of Rooms \_\_\_\_\_  
Occupancy  
Rate \_\_\_\_\_

For Month of \_\_\_\_\_ Year \_\_\_\_\_  
.....

This return is subject to audit:

- |    |  |          |
|----|--|----------|
| 1. | Gross rent paid for lodging  | \$ _____ |
| 2. | Exempt rent  | \$ _____ |
| 3. | Net taxable rent (subtract Line 2 from Line 1)   | \$ _____ |
| 4. | Tax (6% of Line 3)   | \$ _____ |
| 5. | Vendor's Credit (deduct 3% of Line 4 if not delinquent)  | \$ _____ |
| 6. | Penalty (add 5% of Line 4, or \$5, whichever is greater, for every month or fraction thereof Line 4 is delinquent; but not more than 25% or \$25.00, whichever is greater) | \$ _____ |
| 7. | Interest (add 1% compounded for each month or fraction thereof Line 4 is delinquent)   |          |
| 8. |  |          |

Total Amount Due \$ \_\_\_\_\_  
.....

I declare under penalties prescribed that the information provided in this return is true and correct to the best of my knowledge.

Signed \_\_\_\_\_ Title \_\_\_\_\_

Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_  
.....

Return to City of Port Wentworth, 305 South Coastal Highway, Port Wentworth, Georgia 31407. If you have any questions, please call Jessika Wilson at (912) 964-4379 ext.107

www.cityofportwentworth.com