Henderson County
Occupancy Tax Report

INSTRUCTIONS ON NEXT PAGE

Name of Accommodation: _____ Accommodation ID: _____

Mailing Address: _____ Telephone: _____

City: _____ State: _____ Zip: _____

Computation of Occupancy Tax	
Reporting for the month of:	(select month)
(1) Gross Room/Rental Receipts for the month:	
(2) Sales a third party has collected:	
(3) Total Gross Receipts subject to Occpancy Tax **(1) - (2)**:	$ 0.00
(4) Occupancy Tax Due - **(3) x 6%**:	$ 0.00
(5) Adjustments - penalties, etc (see instructions):	
(6) Total Remitted:	$ 0.00

For Hotels/Motels only:	
Total Number of Rooms Rented this Month:	

Payment Method: ☐ **Check/Money Order** ☐ **Online Payment by Credit Card** ☐ **Bill Pay via Bank/Vendor**

Certification by Taxpayer: This is to certify that this report, to the best of my knowledge, is accurate and complete.

Signed: _____Title: _____

Date: _____

GENERAL INSTRUCTIONS:

This report must be filed, and taxes paid by the 20th day of the month following the month in which the tax is collected. A report must be filed every month by all accommodations even if no tax is due. There are no seasonal exemptions or exclusions.

The report can be remitted electronically via email to hcoccupancy@hendersoncountync.gov, or can be mailed or delivered in person to:

Henderson County Finance Department
113 North Main Street
Hendersonville, NC 28792
Hours: 8:30am to 5:30pm, Monday – Friday

Payment Method Instructions	
Check/Money Order:	**Online via Credit/Debit Card:**
Make Payable to:	https://www.officialpayments.com
	Select: Local Payments
Henderson County	State or Territory: North Carolina
113 North Main Street	Payment Entity: Henderson County Tourism Development Authority
Hendersonville, NC 28731	Payment Type: Occupancy Tax Payments

Computation of Occupancy Tax:

- Gross Room/Rental Receipts should include receipts pertaining to and including the rental of the room, lodging or similar accommodation.
- **For any third party collections, i.e. Airbnb, please attach a report to document the gross amount of sales collected by the third party.**
- Occupancy Tax is 6% of gross room/rental receipts. Henderson County is authorized under General Statute 105-164.4(a)(3) to collect an occupancy tax on gross revenues from hotel/motel room occupancy within the corporate limits.
- Penalties:
    - In case of failure to file the report or pay total amount due on or before the date it is due, a penalty shall be assessed equal to 1% of the tax due for each day's omission, up to 30 days with a minimum of $25.
    - In the case of failure to file the report or pay total amount due more than 30 days past the due date, an additional penalty of 10% of the tax due for each month is assessed until the tax is paid and/or the report is properly filed.
    - Any person who willfully attempts in any manner to evade a tax or penalty imposed under this act or who willfully fails to pay the tax or penalty or make and file a report shall, in addition to all other penalties provided by, be guilty of a misdemeanor and shall be punishable by a fine not to exceed $1,000, imprisonment not to exceed six months, or both.