

**ONslow COUNTY  
ROOM OCCUPANCY TAX REPORT  
INSTRUCTIONS**

- 1) Reports must be filed by the fifteenth of the month following the month in which the tax accrues. The postmark affixed by the US Postal Service determines timeliness of a report. If the fifteenth of the month falls on a weekend the due date is extended to the next business day (i.e.: Monday, unless Monday is a Federal Holiday). **The late filing fee is \$10.00 per day.**
- 2) Tax shown to be due should be paid with the return in order to avoid penalties. Remittance should be made by check or money order payable to: Onslow County Finance Office.
- 3) Reports must be filed each month even when no tax is due unless notice has been given to the Finance Office in writing that the business is a seasonal business and will not have receipts for a specified period of time. If no longer in business, provide date business closed.
- 4) **“Gross Occupancy Receipts”** (Line 1) The gross receipts from the rental of any room, lodging, or similar accommodation furnished by any hotel, motel, inn, tourist camp, or other similar enterprise within the county is subject to the three percent (3%) sales tax imposed by the State under G.S.105-164.4(3).
- 5) **“Occ Tax Receipts after 90<sup>th</sup> Consec Day”** (Line 2) Those receipts derived from the rental of a room to the same person for that portion of the continuous rental of the room after the ninetieth consecutive day of rental. Attach supporting documentation (such as a copy of the cancelled check or credit memo showing refund of the tax to the customer).
- 6) **“Credits on Prev. Charged Exempt Receipts”** (Line 3) Credit for retail receipts that were from room rentals to the same person for days 1-90 in a rental of 90 consecutive days or more on which tax has been paid and credit not previously taken. Also use this line for rentals to the US government and other exempt entities (must be paid for by the exempt entity i.e. Government Credit Card).
- 7) **“Administrative Cost”** (Line 6) A credit equal to three percent (3%) of the gross tax is allowed to offset the cost of administration of the tax.
- 8) **“Penalty”** (Line 8) If the report is filed after the due date, add a ten-dollar (\$10.00) penalty for each day late. **NOTE: THERE IS NO MAXIMUM PENALTY.**
- 9) **“Additional Tax”** (Line 9) Should the tax shown be due on the return remain unpaid for thirty consecutive days after the due date, an additional tax of five percent (5%) of the tax due should be added for each thirty days or fraction thereof. This additional tax compounds monthly.
- 10) Any person, firm, corporation or association which willfully attempts in any manner to evade the occupancy tax or to make a return, or who willfully fails to pay such tax or file such return shall, in addition to all other penalties provided by law, be guilty of a misdemeanor and shall be punishable by a fine not to exceed \$1,000 or imprisonment not to exceed six months, or by both.

**ALL INQUIRIES SHOULD BY DIRECTED TO THE ONSLOW COUNTY  
FINANCE OFFICE AT (910) 455-3404.**