



# City of Flowery Branch

## RETURN OF TAX ON LODGING



EVERY PERSON PROVIDING LODGING FOR REMUNERATION IN THE CITY OF FLOWERY BRANCH MUST COLLECT A TAX OF EIGHT PERCENT (8%). THE TAX SHALL APPLY TO THE THIRTY DAY (30) CONSECUTIVE DAYS OF CONTINUOUS OCCUPANCY BUT SHALL NOT APPLY TO ADDITIONAL DAYS OF CONTINUOUS OCCUPANCY THEREAFTER; THE TAX SHALL NOT APPLY TO AN OFFICIAL OR EMPLOYEE OF THE STATE OF GEORGIA, ANY OF ITS LOCAL GOVERNMENTS OR OTHER INSTRUMENTALITIES, WHEN TRAVELLING ON PUBLIC BUSINESS AND PROVIDING DOCUMENTATION THEREOF; OR IS PAID DIRECTLY BY THE UNITED STATES, THE STATE OF GEORGIA, OR ANY INSTRUMENTALITY OF EITHER THEREOF. THE TAX SHALL NOT APPLY TO ACCOMODATIONS FOR PERSONS STAYING AS A RESULT OF THE DESTRUCTION OF THEIR RESIDENCE BECAUSE OF FIRE OR OTHER CASUALTY. **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. FOR EXAMPLE, THE TAX COLLECTED THROUGHOUT THE MONTH OF JANUARY IS DUE AND PAYABLE ON OR BEFORE FEBRUARY 20<sup>TH</sup>. FAILURE TO PAY BY THE DUE DATE WILL REQUIRE THE PROVIDER TO PAY A PENALTY AND INTEREST ON THE TAX DUE. THE PENALTY IS FIVE PERCENT (5%) or \$5 WHICHEVER IS GREATER OF THE AMOUNT DUE PER MONTH; NOT TO EXCEED (25%) OR \$25 WHICHEVER IS GREATER THE INTEREST IS ONE PERCENT (1%) PER MONTH OR FRACTION THEREOF.

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NAME OF LODGING PROVIDER: \_\_\_\_\_ STATE SALES TAX NUMBER: \_\_\_\_\_

FOR CALENDAR MONTH OF \_\_\_\_\_, \_\_\_\_\_.

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1. GROSS RENT PAID FOR LODGING: \$ \_\_\_\_\_
  2. EXEMPT RENT: (Permanent Residents, Government Employees, Fire or Other Casualty Victims) \$ \_\_\_\_\_
  3. NET TAXABLE RENT (subtract **Line 2** from **Line 1**): \$ \_\_\_\_\_
  4. TAX (8% of **Line 3**): \$ \_\_\_\_\_
  5. PENALTY (add 5% of Line 4, or \$5, whichever is greater, for every month or fraction thereof that line 4 is delinquent; but not more than 25% or \$25, whichever is greater) \$ \_\_\_\_\_
  6. INTEREST (add 1% compounded for each month or fraction Thereof that line 4 is delinquent)
- TOTAL AMOUNT DUE: \$ \_\_\_\_\_**

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I, \_\_\_\_\_, \_\_\_\_\_, DECLARE UNDER  
PRINT NAME TITLE

PENALTIES PRESCRIBED THAT THE INFORMATION PROVIDED IN THIS RETURN IS TRUE  
AND CORRECT TO THE BEST OF MY KNOWLEDGE.

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE

- ✓ RETURN ORIGINAL WITH REMITTANCE TO: CITY OF FLOWERY BRANCH, CLERKS OFFICE, 5410 W. PINE STREET, P.O. BOX 757, FLOWERY BRANCH, GA. 30542
- ✓ ATTACH A COPY OF GA. SALES & USE TAX RETURN FOR REPORTING PERIOD.