



REPORT OF

HOTEL/MOTEL OCCUPANCY TAX
COUNTY OF HILL

REMIT TO:

Hill County Tax Assessor/Collector
PO Box 412
Hillsboro, TX 76645

(a) Reporting Period (b) Due Date (see below) (c) Trade Name and Contact Information
1st Qtr 2nd Qtr 3rd Qtr 4th Qtr
MONTH YEAR
Trade Name: Owner Name: Location Address: Mailing Address:
Occupancy Tax and report are due on or before the last day of the month following the reporting period in (a).

(d) Filing
On Time Late
Contact: Phone:

(e) Status of Business Make Trade Name/Ownership/Address/Contact Changes
Is this location still in business? Yes No
If NO, as of what date sold/transferred/closed:
If this location has been sold or transferred, provide the new trade name, the new owner's name, address and telephone number:

(f) Hotel/Motel Occupancy Tax Calculations (g) Hill County

Table with columns for calculations and receipts. Rows include: 1. TOTAL GROSS RECEIPTS, 2. EXEMPTIONS, 3. TAXABLE RECEIPTS, 4. TAX RATE FOR HILL COUNTY (3%), 5. TAX, 6. INTEREST RATE CALCULATION, 7. PENALTY CALCULATION, 8. TOTAL LATE CHARGES, 9. AMOUNT DUE, 10. TOTAL TAX DUE. Includes instructions for each row.

(h) AFFIDAVIT

I, _____ (PRINT NAME), AM THE [] OWNER, [] MANAGER, [] CONTROLLER, OR [] OTHER. I declare under the penalties prescribed in the Texas Tax Code, Section 352, that the information contained in this document covering the above period is accurate, true, and correct, to the best of my knowledge and belief.

Date Telephone Number Title or Capacity Signature of Affiant

INSTRUCTIONS FOR REPORTING AND REMITTING HOTEL OCCUPANCY TAX

WHO MUST FILE: You must file this report if you are a sole owner, partnership, corporation or other organization that owns, operates, manages, and/or controls any hotel, motel, bed and breakfast, rooming house, tourist court, residency inn, condominium, cabin, cottage, lodge, inn or other location offering sleeping accommodations for consideration for periods of less than 30 days and are located in Hill County, and not located inside a municipality that imposes the tax. Sleeping accommodations do not include meeting rooms, offices, or other general gathering areas.

WHEN TO FILE: Reports must be filed on or before the last day of the calendar month following the reporting period. The reporting period includes four quarters - 1st Quarter (January, February, March); 2nd Quarter (April, May, June); 3rd Quarter (July, August, September); 4th Quarter (October, November, December). 1st Quarter Report is due on or before the last day of April. 2nd Quarter Report is due on or before the last day of July. 3rd Quarter Report is due on or before the last day of October. 4th Quarter Report is due on or before the last day of January.

WHERE TO FILE: Mail the report and payment in the form of a check or money order to the Hill County Tax Office, PO Box 412, Hillsboro, TX 76645. Personal delivery will be accepted at the Hill County Tax Office, 80 Waco Street, County Courthouse, 1st Floor, Hillsboro, TX 76645.

INSTRUCTIONS (BOXES):

(a) REPORTING PERIOD: See WHEN TO FILE for a definition of the Reporting Period. Payment and Report is due by the last day of the calendar month following the reporting period. A separate form must be used for each REPORTING PERIOD. Do NOT combine more than one quarter on a single form.

(b) DUE DATE: Report and full payment are due on or before the last day of the calendar month following the REPORTING PERIOD. Payments received after the last day of the month following the REPORTING PERIOD will incur late charges.

(f) HOTEL/MOTEL OCCUPANCY TAX CALCULATIONS: Complete column (g) as directed on lines (1) through (9) of the Report.

(g) HILL COUNTY: This column is provided to complete the calculations required in lines (1) through (9). Refer to instructions provided on each line.

(k) INTEREST RATE: Delinquent taxes accrue interest on the first (1st) day of each month after the DUE DATE at the annual rate of 10 percent (10%) per annum.

(l) PENALTIES: Delinquent taxes accrue a five percent (5%) penalty on the first day of the first (1st) calendar month following the DUE DATE. An additional five percent (5%) penalty (total 10%) accrues on the first day of the second (2nd) month following the DUE DATE.

INSTRUCTIONS (LINES):

1. TOTAL GROSS RECEIPTS: Enter the total gross receipts for all sleeping accommodations rented for less than 30 days (short-term) including any sleeping accommodations claiming an EXEMPTION. All sleeping accommodations are short-term unless occupant(s) fully prepay for the first 30 days. TOTAL GROSS RECEIPTS include only the charges for sleeping accommodations and do not include miscellaneous charges such as those for personal services, food, etc. Do not include receipts on sleeping accommodations rented for less than two dollars (\$2.00) per day or receipts from use of meeting rooms. Enter "0" if no receipts were collected for this REPORTING PERIOD.

2. EXEMPTIONS: Enter the total receipts for all sleeping accommodations qualifying for an exemption. A Texas Hotel Occupancy Tax Exemption Certificate (Texas Comptroller of Public Accounts, Form 12-302) must be furnished by the individual or organization claiming an exemption. The exemption certificate should be retained by the hotel for possible review by the County. Hotels may require government identification, business card or other identification to verify exemption claimed. The hotel may incur a tax liability for any exemption for which an allowable exemption certificate is not on file and available for review, or for any irregular exemption certificate.

Exemptions may include:

- United States government agencies and its employees traveling on official business;
- Texas state officials or employees who present a Hotel Tax Exemption Photo Identification Card;
- Diplomatic personnel of a foreign government who present a Tax Exemption Card issued by the U.S. Department of State.

3. TAXABLE RECEIPTS: TAXABLE RECEIPTS are calculated by subtracting qualifying exemptions on line 2 from the TOTAL GROSS RECEIPTS on line 1. The result is subject to the TAX RATES ON line 4.

4. TAX RATE: The tax rate for Hill County is 3 percent. Note: If your location is inside the city limits of a municipality that imposes Hotel/Motel Occupancy tax you are not subject to the County tax.

5. TAX: Calculate the TAX by multiplying the TAXABLE RECEIPTS on line 3 by the applicable tax rate on line 4, and enter the TAX on line 5. For reports filed late continue on to line 6. Otherwise, skip lines 6-8 and enter amount due on line 9.

6. INTEREST RATE CALCULATION: Delinquent taxes accrue interest on the first (1st) day of each month after the DUE DATE at the annual rate of 10 percent (10%) per annum. Multiply the monthly interest rate (0.8333%) by the number of months delinquent and enter the percentage in box (k). Calculate the amount of interest due by multiplying the percentage in box (k) by the amount of TAX in column 5(g) and enter the result in column 6(g).

7. PENALTY CALCULATION: Delinquent taxes accrue a five percent (5%) penalty on the first day of the first (1st) calendar month following the DUE DATE. An additional five percent (5%) penalty (total 10%) accrues on the first day of the second (2nd) calendar month following the DUE DATE. Multiply the applicable penalty times the amount of TAX in column 5(g) and enter the results in column 7(g).

8. TOTAL LATE CHARGES: Add the amounts in lines 6(g) and 7(g) and write the totals in column 8(g).

9. AMOUNT DUE: Add the amounts on line 5(g) and 8(g), and enter the total on line 9(g).

10. TOTAL TAX DUE: Remit the total amount due from column 9(g) to the Hill County Tax Office, PO Box 412, Hillsboro, TX 76645 together with the report.

AFFIDAVIT: This person is responsible for the complete reporting of all receipts and accurate calculations of the occupancy tax, including any and all late charges incurred as a result of late payment, and shall sign this affidavit that the report is accurate to the best of his/her knowledge and belief.

ADDITIONAL INFORMATION: Forms may be found and/or downloaded from the Hill County website, <http://www.co.hill.tx.us> or the Hill County Tax Office web site, www.hilltax.org. You may reach the Hill County Tax Assessor/Collectors Office by calling 254.582.4000. Email questions to tac@co.hill.tx.us

LATE PAYMENT CHART

REPORTING PERIOD	DUE DATE	INTEREST (10%/ANNUM)	5% PENALTY	10% PENALTY
REGULAR CALENDAR QUARTER IN WHICH THE HOTEL OCCUPANCY TAXES WERE COLLECTED BY THE HOTEL OPERATOR	OCCUPANCY TAXES AND REPORT MUST BE REMITTED TO THE COUNTY ON OR BEFORE THE LAST DAY OF THE MONTH FOLLOWING THE REPORTING PERIOD	INTEREST RATE - 10% PER ANNUM ASSESSED AGAINST UNPAID OCCUPANCY TAXES BEGINNING ON THE FIRST DAY OF EACH CALENDAR MONTH AFTER THE DUE DATE	5% PENALTY ASSESSED AGAINST UNPAID OCCUPANCY TAXES BEGINNING ON THE FIRST DAY OF THE FIRST CALENDAR MONTH AFTER THE DUE DATE	ADDITIONAL 5% PENALTY (TOTAL 10%) ASSESSED AGAINST UNPAID OCCUPANCY TAXES BEGINNING ON THE FIRST DAY OF THE SECOND CALENDAR MONTH AFTER THE DUE DATE
EXAMPLE	EXAMPLE	EXAMPLE	EXAMPLE	EXAMPLE
2nd QUARTER 2008 (APRIL, MAY, JUNE) DUE DATE= JULY 31, 2008	OCCUPANCY TAXES MUST BE REMITTED ON OR BEFORE JULY 31, 2008	INTEREST ACCRUES AT THE RATE OF 0.8333% PER MONTH (10% ÷ 12) ASSESSED ON UNPAID OCCUPANCY TAXES ON THE FIRST DAY OF EACH CALENDAR MONTH AFTER DUE DATE ON AUGUST 1, 2008	5% PENALTY ASSESSED ON UNPAID OCCUPANCY TAXES ON AUGUST 1, 2008	ADDITIONAL 5% (TOTAL 10%) ASSESSED ON UNPAID OCCUPANCY TAXES ON SEPTEMBER 1, 2008

TEXAS HOTEL OCCUPANCY TAX EXEMPTION CERTIFICATE



NOTE: This certificate is for business only, not to be used for private purposes, under penalty of law. The hotel operator may request a government ID, business card or other identification to verify exemption claimed. Certificate should be furnished to the hotel or motel. DO NOT send the completed certificate to the Comptroller of Public Accounts. The certificate does not require a number to be valid. Refer to Hotel Rule 3.161 for exemptions.

Check exemption claimed:

- United States government or Texas government official exempt from state, city, and county taxes.** Includes US government agencies and its employees traveling on official business, Texas state officials or employees who present a Hotel Tax Exemption Photo Identification Card, and diplomatic personnel of a foreign government who present a Tax Exemption Card issued by the US Department of State.
- Religious, charitable, or educational organization or employee exempt from state tax only.** Educational organizations include school districts, private or public elementary and secondary schools, and Texas institutions of higher education as defined in Section 61.003, Texas Education Code. Beginning October 1, 2003, non-Texas institutions of higher education (public and private universities, junior colleges, community colleges) must pay the state hotel occupancy tax. Religious and charitable organizations must hold a letter of exemption issued by the Comptroller of Public Accounts to claim the exemption.
- Other. Organization exempt by law other than Chapter 156, Tax Code.** Specify reason for exempt status below. **Supporting Documentation Required.**

Name of exempt organization	Organization exempt status (<i>Religious, charitable, educational, governmental</i>)
Address of exempt organization (<i>Street and number, city, state, ZIP code</i>)	

GUEST CERTIFICATION: I declare that I am an occupant of this hotel/motel on official business sanctioned by the exempt organization named above and that all information shown on this document is true and correct.

Guest name (*Please print*)

	Date
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FOR HOTEL/MOTEL USE ONLY (OPTIONAL)

Name of hotel/motel				
Address of hotel/motel (<i>Street and number, city, state, ZIP code</i>)				
Room rate	Local tax	Exempt state tax	Amount paid by guest	Method of payment

You have certain rights under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. To review or correct your state tax-related information, contact the Texas State Comptroller's office.

Hotels may require verification before accepting a hotel occupancy tax exemption certificate. An organization may qualify for hotel occupancy tax exemption even when it does not have a Comptroller's letter of hotel tax exemption or cannot be found on the Comptroller's list of exempt organizations. Some examples include churches, public schools and community colleges.

You may need to pay the tax until verification of hotel tax exemption can be obtained from the Comptroller's office. You can apply to the hotel for a refund or credit.

A list of charitable, educational, religious and other organizations that are exempt from state and/or local hotel tax is online at http://window.state.tx.us/taxinfo/exempt/exempt_search.html. Other information about Texas tax exemptions, including applications, is online at <http://window.state.tx.us/taxinfo/exempt/index.html>.

You can also send an e-mail to exempt.orgs@cpa.state.tx.us or call (800) 252-1385.