



# CITY OF VALENTINE

323 North Main  
P.O. Box 177  
Valentine, NE 69201  
Phone (402) 376-2323  
Fax (402)-376-3301

## HOTEL OCCUPATION TAX RETURN FORM

Reporting Period (Month Ending) \_\_\_\_\_

Name:
DBA (doing business as) name:
Number and Street
City, State, ZIP code
Phone:
Contact Person:
Email:

### COMPUTATION OF TAX LIABILITY

1. Total Room Rental Subject to Tax:	\$
2. Occupation Tax Due (Multiply Line 1 by .05):	\$

#### LATE PAYMENT FEES:

Taxes are delinquent after the 25<sup>th</sup> day of the next succeeding month.

3. Prior Period Penalties:	\$
4. Delinquency Penalties (10% of Occupation Tax Due)	\$
5. Interest Penalties (1% per month)	\$
6. Total Penalties (lines 3 through 5)	\$
7. TOTAL AMOUNT DUE (Total of lines 2 and 6)	\$

***I hereby certify that all information provided herein is true, complete, and accurate to the best of my knowledge.***

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

***Please return the completed form with payment to the address shown above.***



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Effective January 1, 2023, the City of Valentine imposes an occupation tax in the amount of five percent (5%) of the basic rental rates charged per occupied room per night. The occupation tax is imposed on the business and the operator shall remain responsible for payment of all taxes imposed whether or not the taxes are actually collected from the guests.

The occupation tax is considered part of the gross receipts for purposes of calculating the lodging and sales taxes. The following example shows the calculation of taxes for a room with a rate of \$100.00.

### Occupation Tax Calculation

Hotel Room Rate	\$100.00
Occupation Tax (5%)	<u>\$5.00</u> (remit to City)
<b>Gross Receipts</b>	<b>\$105.00</b>

### Sales Tax Calculation

Gross Receipts	\$105.00
Sales Tax (7%)	\$7.35 (remit to the Nebraska Department of Revenue)

### Lodging Tax Calculation

Gross Receipts	\$105.00
Lodging Tax (5%)	\$5.25 (remit to the Nebraska Department of Revenue)

### **Room Total**

Hotel Room Rate	\$100.00
Occupation Tax	\$5.00
Sales Tax	\$7.35
Lodging Tax	<u>\$5.25</u>
<b>Total</b>	<b>\$117.60</b>

The occupation tax return and payment are due by the 20<sup>th</sup> day of the month following the month of collection. All taxes not paid by the 25th day of the month in which they are due and payable shall be deemed to be delinquent. The hotel operator shall be assessed a penalty of ten percent (10%) on all delinquent amounts as well as interest of one percent (1%) per month or fraction thereof from the twentieth of the month in which such tax becomes due and payable until the date of payment. Records must be maintained for three years for examination by the City.