

INTERNAL USE ONLY
 AMT PAID: _____
 DATE RCV'D: _____
 METHOD OF PMT: _____
 #: _____



REPORTING PERIOD
 MONTH: _____
 YEAR: _____

LODGING OCCUPATION TAX REPORT

STR/BUSINESS LICENSE NUMBER: _____

LODGING/RENTAL ADDRESS: _____

MAILING ADDRESS: _____

CONTACT NAME: _____

EMAIL: _____ **PHONE:** _____

1	GROSS # OF ROOMS SOLD:		
	EXEMPTIONS:		
A	<i>30+ DAY RESIDENCE</i>		
B	<i>501(C)(3)/TAX EXEMPT ORGANIZATIONS</i>		
C	<i>GOVERNMENTAL AGENCIES</i>		
D	<i>ACCOMMODATIONS PROVIDED WITHOUT ANY MONETARY CONSIDERATION RECEIVED</i>		
2	LESS EXEMPTIONS (SUM OF A-D)		
3	NET ROOMS SOLD		
4	FEE PER ROOM SOLD		\$2.00
5	TOTAL FEE DUE (LINE 3 TIMES \$2.00)		
6	PENALTY		
7	INTEREST		
8	TOTAL DUE		

I declare, under penalty of perjury, that the statements made herein are true and correct to the best of my knowledge.

 Owner/Agent Signature

 Date

Sign and return this document with your payment to:
Town of Lyons, PO Box 49 Lyons, CO 80540

DATE DUE: On or before the 20th day of the month for lodging provided in the preceding month.

*If you need assistance in completing this form please request an appointment at lodging@townoflyons.com

OCCUPATION LODGING TAX REPORT GUIDELINES

WHO MUST FILE A TAX REPORT

Effective January 1, 2019, pursuant to the Town of Lyons Municipal Code Sec. 4-10-30, there is an occupation tax on every person/business that furnishes any hotel or motel room, lodging room, motor hotel room, guest house room, bed & breakfast room, campsite or other similar accommodations within the Town of Lyons for less than thirty (30) consecutive days, in the amount of \$2.00 per night per occupied lodging room, accommodation, or campsite.

INSTRUCTIONS

Type or print clearly in the spaces provided. Business identification and reporting period information is needed to identify your business and ensure your payments are properly credited.

LINE 1 - Report the number of times during the reporting period that you rented each room in your lodging facility. **Homes rented in their entirety by one booking party would be counted as one 'room'**. Each 24-hour period is counted as one sale. (For example, if you rent a room for seven days, charging a weekly rate, you would report seven sales for that room.)

LINE 2 - Deduct all exempt rooms, which include the following:

- **LINE A - 30+ Day Residence** – Rooms rented to anyone who is a long-term resident of the lodging establishment pursuant to a **written agreement** for a period of at least one (1) month or thirty (30) consecutive days. Any break in the continuous occupancy of the room by that individual will result in an occupancy of less than 30 consecutive days and will be subject to the occupation lodging tax.
- **LINE B - 501(c)(3)/Tax Exempt Organizations** – Rooms rented to any organizations that have received a tax exempt status from the IRS under section 501(c)(3) of the Internal Revenue Code, while in the conduct of their organizations regular functions and activities. *Proof of tax exemption required*
- **LINE C - Governmental Agencies** – Rooms rented to the United States, the State of Colorado, its departments and institutions, and the political subdivisions of the state in their governmental capacities only. *Proof of tax exemption required*
- **LINE D - Accommodations provided without any monetary consideration received** – Rooms provided to a guest, in which no monetary consideration is paid to the lodging establishments for such accommodations.

LINE 3 - Subtract the total on line 2 from line 1.

LINE 4 - The current tax per room per time rented is \$2.00.

LINE 5 - Multiply line 3 times \$2.00.

LINE 6 - If your fee return will be postmarked later than the due date, add the penalty due.

LINE 7 - If your fee return will be postmarked later than the due date, add applicable interest charges.

LINE 8 - Add lines 5, 6, and 7. Make your payment for this amount to the Town of Lyons. Records that provide support to back up the information reported in this fee return must be retained for a period of three (3) years. Information reported herein is subject to audit by the Town of Lyons.

PENALTIES AND INTEREST

A penalty in the amount of 10% of the tax due or the sum of \$10.00, whichever is greater, shall be imposed upon the vendor and become due in the event the tax is not remitted by the 20th of the month. If the 20th falls on a Saturday or Sunday, the payment is due the following Monday. Interest at 18% per annum (1.5% per month) shall accrue on the unpaid balance.

WHEN YOU MUST FILE

Returns are to be filed monthly in each calendar year and are due, along with full payment, on the 20th day of the month following the month in which the tax is collected. **You must file monthly, even if you are reporting a \$0 amount.**