**LAKE OF THE OZARKS BUSINESS DISTRICT – LODGING TAX COLLECTION FORM**

Business Name: Owner/Manager: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Mailing Address: City: State: \_\_\_\_\_\_\_\_\_\_\_

Zip: Phone Number:( ) Email: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Accommodation Unit Address (If different from above): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

City: State: Zip: County: Number of Units: \_\_\_\_\_\_\_

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Payment is due on the same date as your state sales taxes are due.

This submission is for the period - From: \_\_\_\_\_\_\_\_\_ To: \_\_\_\_\_\_\_\_\_\_

1. Gross receipts from applicable room occupancy \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
2. Transient Guest Tax (3% of line 1 – Camden/Morgan) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(5% - Miller County) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Penalties and interest (if applicable) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
2. Total Tax Due (Line 2 plus Line 3) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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CAMDEN COUNTY COLLECTOR MILLER COUNTY COLLECTOR MORGAN COUNTY COLLECTOR

#1 Court Circle, Ste. #4 PO Box 12 PO Box 315

Camdenton, MO 65020 Tuscumbia, MO 65082 Versailles, MO 65084

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**Notice to Taxpayer:**

1. The term “transient guest” means a person who pays to occupy a room in a resort, hotel, motel, condominium, a campground space, vacation home, or a rental houseboat originating from a point within the district, which is offered to the public, for a period of less than thirty-one days during any calendar quarter. “Gross daily receipts” means the total charged to a transient guest for the occupancy of the room, space, home, or houseboat.
2. Owners of lodging businesses, as described by law shall remit taxes to the county collector within the same time frame that state sales taxes are due.
3. The county shall collect a penalty for one (1%) and interest of two percent (2%) per month on unpaid taxes which shall be considered delinquent after the twentieth day of the month following the close of each month or after thirty days following the last day of each quarter, in relation to whichever way the business pays its state sales tax. TO CALCULATE THE PENALTY, MULTIPLY THE AMOUNT OF DELINQUENT TAXES BY ONE PERCENT (1%). TO CALCULATE THE INTEREST DUE, MULTIPLY AMOUNT OF DELINQUENT TAXES BY TWO PERCENT (2%), THEN MULTIPLY THAT AMOUNT BY THE NUMBER OF MONTHS THE PAYMENT IS DELINQUENT.
4. In cases where a taxpayer fails to remit finally assessed tases in a timely manner, the district may impose and file a lien on the property of the taxpayer in the amount of taxes owed plus interest and penalties and impose a penalty against the owner, officers, and managers of the taxpayer. Section 144.157 and 144.380 RSMo. This assessment of tax become final thirty (30) days after the date of mailing by certified mail to the taxpayer unless the taxpayer shall within that time file a protest to contest the assessment. Protests much be filed in the appropriate Circuit Court prior to the assessment becoming final in order to be effective.
5. A form should be submitted, showing no collections, if the lodging business is closed for business during the reporting period.
6. **If individual properties that you are responsible for are sold, added, or deleted you must notify the Lake of the Ozarks Business District, c/o Tri-County Lodging Association, PO Box 1299, Osage Beach Missouri 65065 of these changes to avoid imposition of penalties and interest. Telephone number (573)348-0111. Tri-County Lodging Association Website address:** [**www.tri-countylodging.com**](http://www.tri-countylodging.com)**.**