

LAKE OF THE OZARKS BUSINESS DISTRICT - LODGING TAX 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 Available Units: _____

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

This return 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) _____
- 3. Penalties and interest (if applicable). _____
- 4. Total Tax Due (Line 2 plus Line 3). _____

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I declare 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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Please Send This Form Along With Your Payment To Your County Collector:

CAMDEN COUNTY COLLECTOR
#1 Court Circle, Ste. #4
Camdenton, MO 65020

MILLER COUNTY COLLECTOR
P.O. Box 12
Tuscumbia, MO 65082

MORGAN COUNTY COLLECTOR
100 East Newton Street
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 amount 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 percent (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%) AND THEN MULTIPLY THAT AMOUNT BY THE NUMBER OF MONTHS THE PAYMENT IS DELINQUENT.
- 4. In cases where a taxpayer fails to remit finally assessed taxes 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 becomes 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 must 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 a lodging business is sold, please notify the Lake of the Ozarks Business District, c/o Tri-County Lodging Association, P.O. Box 1299, Osage Beach, Missouri 65065 to avoid imposition of delinquent taxes.
- 7. **If individual properties that you are responsible for are added or deleted you must notify the Lake of the Ozarks Business District, c/o Tri-County Lodging Association, P.O. 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.**