

**HARDY COUNTY, WEST VIRGINIA
HOTEL/ MOTEL OCCUPANCY TAX RETURN**

P.O. Box 643

Moorefield, WV 26836

Phone: (304) 530-0220

Fax: (304) 530-0223

Hotel/ Motel Name: _____

For the Month Ending: _____

Occupancy Receipts \$ _____

(Less Adjustments****) \$ _____

Total Adjusted Receipts \$ _____

6% of Total Adjusted Receipts \$ _____

Penalty (5%) for late payment \$ _____

TOTAL TAX REMITTED TO SHERIFF \$ _____

DECLARATION

I do hereby declare that the statements and items (both as to designation and amounts) entered in the foregoing returns and in the supplementary statement are to the best of my knowledge and belief true and correct in each and every particular.

Name of Taxpayer Title Date

Instructions:

Please complete the above information in its entirety and return the form with accompanying check made payable to the Sheriff of Hardy County to the address above.

****Please attach list of transactions including the name(s), date(s) of stay, and amount(s) that were not charged the Hotel/Motel Occupancy Tax during the reporting month.

Missing or incomplete information will result in your return being returned to you.

If you have any questions regarding the Hotel/Motel Occupancy Tax or if you need assistance in completing your return, please contact our office at (304) 530-0220.

Hotel Occupancy Tax Overview

The County of Hardy imposes a county Hotel/Motel Occupancy Tax upon any and all hotels, motels, bed and breakfast located in the county. Such tax is six percent (6%), and is to be levied by the hotel, motel, or bed and breakfast operator upon the consumer, and included as part of the consideration paid for the occupancy of the hotel, motel, or bed and breakfast room.

The tax is to be collected by the operator and remitted monthly on a *Hotel/Motel Occupancy Tax Return* to the Sheriff of Hardy County Office on or before the 15th day of the first calendar month following the month in which the tax was collected. Any operator who fails to file a return and pay the tax by the due date shall incur penalties of five percent the first month, and one percent for each additional month.

Hotel or motel occupancy billed directly to the federal government or to any state or political subdivision shall be exempt from the hotel occupancy tax. However, rooms paid for by an employee of the federal government or by any employee of the state or political subdivision for which reimbursement is to be made, shall be subject to the tax.