

GENERAL INSTRUCTIONS FOR REPORTING AND REMITTING HOTEL ACCOMMODATIONS OCCUPANCY TAXES

See City of Scottsbluff Municipal Code Sections 11-2-4 through 11-2-11 for Details.

WHO MUST FILE

Every person, entity, association, partnership or corporation owning, operating, managing or controlling any hotel as defined by the Code shall collect the tax imposed, complete a Hotel Accommodations Occupancy Tax Report and remit both to the City Finance Director. A Hotel Occupancy Tax Report must be filed for each calendar month or 30 days after the end of an alternative reporting period even if there are no Taxable Room Receipts.

WHEN TO FILE

Hotel Accommodation Occupancy Tax Reports are considered timely if received by the twenty-fifth (25th) day after the end of the Reporting Period. Reports must be received on or before the last day of the calendar month following the Reporting Period or 30 days after the end of an alternate reporting period. Should the last day to file fall on a weekend or City of Scottsbluff official holiday, the report must be received no later than the next scheduled City workday.

HOTEL DEFINITION

The term shall include any facility in which the public may for consideration obtain sleeping accommodations this includes hotels, motels, tourist homes, campgrounds, courts, lodging houses, inns, a bed and breakfast and nonprofit hotels. A hotel shall not be defined so as to include hospitals, sanitariums, nursing homes, chronic care centers or dormitories or facilities operated by an educational institution and regularly used to house students.

REPORTING PERIOD

Reporting periods are regular calendar months of the year. Any alternate Reporting Period must be approved by the City's Finance Director upon written request by the hotel. Do not combine more than one month on a single form.

SLEEPING ACCOMMODATIONS LOCATION

The physical location of the hotel.

TOTAL ROOM RECEIPTS

All charges for sleeping accommodations including any sleeping accommodations claiming an exemption. Total Room Receipts includes items or services that are furnished in connection with the occupancy of the room. Charges for pets, pet cleaning fees, rollaway beds, refrigerators, in room movies, extra persons in the room charges, bedding charges, reservation fees, no-show fees, early departure or late checkout fees and smoking fees should be included. Revenue received from a Rewards Program should also be included in Total Room Receipts. If a hotel pays specifically into a Rewards Program, then receipts which exceed these payments are taxable and should be included in Total Room Receipts

The following charges should not be included:

1. Cancellation fees for a person or group failing to occupy the number of rooms reserved.
2. Charges received from the use of meeting and/or banquet space.
3. Complimentary sleeping accommodations for which no consideration is charged

EXEMPT ROOM RECEIPTS

Receipts for sleeping accommodations which qualify for an exemption. Exemptions granted by the City of Scottsbluff are listed below:

1. Permanent resident, (except for services provided by an RV Park), defined as an occupant who has fully prepaid for thirty (30) consecutive days for the exclusive right to occupy a particular sleeping room;
2. Federal, State and local government employees traveling on government business;
3. Nonprofit organizations only that have been granted a Certificate of Exemption from the Nebraska Department of Revenue.
4. Religious organizations that have been granted a Certificate of Exemption from the Nebraska Department of Revenue.
5. Educational institutions that have been granted a Certificate of Exemption from the Nebraska Department of Revenue.

Any individual or organization requesting an exemption from hotel occupancy taxes must provide a Form 13 Nebraska Resale or Exempt Sale Certificate. **Hotels are required to retain these certificates for not less than 4 years in order to validate exemptions claimed if audited.**

TOTAL TAXABLE ROOM RECEIPTS

Calculated by subtracting Exempt Room Receipts from Total Room Receipts.

HOTEL ACCOMMODATIONS OCCUPANCY TAX RATES

City of Scottsbluff - 4.00%

PENALTY CALCULATION

Beginning the first day of the second month following the Reporting Period, delinquent taxes accrue a ten percent (10%) penalty.

INTEREST CALCULATION

Beginning the second month following the Reporting Period, delinquent taxes accrue interest on the first day of each month at the rate of ten percent (1%) per annum or a monthly interest rate of 0.0833%.

AFFIDAVIT

The signature of the hotel's local manager or person in control of business operations shall sign a statement that the Hotel Occupancy Tax Report is accurate to the best of his/her knowledge and belief.

RECORDS

Each person required to collect Hotel Occupancy Tax must make their records available for inspection by the City's Finance Director or his designated representative at the hotel where the tax is collected. **The City must have access to books and records to enable it to determine the correctness of any reports filed and the amount of taxes due to include any exemptions granted. Records must be retained for not less than 4 years.**

NONPAYMENT

Upon the failure to pay such tax when demand is made by the City, the City Finance Director is authorized to issue a distress warrant over the corporate seal, directed to the Police Chief and commanding the Police Chief to collect, by distress and sale of goods and chattels for the person, persons, partnership, association, firm or corporation in such warrant named, the occupation tax due and unpaid.

MAILING ADDRESS

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Finance Department
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Scottsbluff, NE 69361

PHYSICAL ADDRESS

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CONTACT INFORMATION

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