



MACON-BIBB COUNTY, GEORGIA

HOTEL/MOTEL OCCUPANCY EXCISE & MACON TOURISM TAX RETURN

Macon-Bibb County levies an excise tax of 8% of the rent for every occupancy of a guest room in a hotel, rooming or lodging house, inn, motor hotel and court, cabin, public or private club, and tourist camp, which contains guest rooms that are regularly furnished for value to the public in the jurisdiction of Macon-Bibb County.

Excise taxes collected are due to the Macon-Bibb County Tax Commissioner on or before the 20th day of the month following the month in which the occupancy occurs. Failure to pay the excise tax by the due date will result in the imposition of a penalty and interest.

All checks, money orders, or cashier's checks shall be made payable to Macon-Bibb County Tax Commissioner and mailed with the completed return so it is in our office before the due date to the following address:

Macon-Bibb County Tax Commissioner
 P.O. Box 4724
 Macon, GA 31208-4724

MACON-BIBB COUNTY HOTEL/MOTEL OCCUPANCY EXCISE & MACON TOURISM TAX RETURN			
THIS REPORT COVERS THE MONTH OF _____, 20_____			
CERTIFICATE NUMBER	BUSINESS NAME	LOCATION ADDRESS	
PHONE NUMBER	PRINT NAME OF INDIVIDUAL	GA SALES TAX NUMBER	EMAIL ADDRESS (OPTIONAL)
SIGNATURE		TITLE	DATE
<i>I hereby certify, under penalty of law, that statements made herein are to the best of my knowledge, true and correct.</i>			
1. Gross rent for the month			\$
2. Deductions included in the gross rent:			
a. Rent charged to persons occupying such accommodations as a result of the destruction of their home by fire or other casualty		\$	
b. Any charges for continuous occupancy after the initial 30 days of occupancy		\$	
c. Any rent for guest room which is occupied by a Georgia state or local government official or employee who is traveling on official business		\$	
d. Charges for meeting rooms		\$	
e. Total deductions - total of lines 2a through 2d			\$
3. Taxable rent - line 1 minus line 2e			\$
4. Tax - 8% of line 3			\$
5. Less: Vendor's Credit - 3% of line 4 (If return is filed & paid on or before due date)			\$
6. Late Filing Fee - if return is filed after due date include Penalty - the greater of \$25.00 or 5% of line 4 as well as interest of one percent of line 4 per month)			\$
7. Subtotal Occupancy Tax Due and Payable - line 4 minus line 5 or plus line 6			\$
8. Macon Tourism Tax			
a. Tier 1 - Lease or agreement to stay in an accommodation for more than 30 days - no Tax		\$	
b. Tier 2 - Seven or more nights in a single transaction - \$1.50 per rental night		\$	
c. Tier 3 - Overnight accommodations - \$3.00 per rental night		\$	
d. Total charges - total of lines 8a through 8c			\$
9. Total Due and Payable - line 7 plus 8d			\$
Notice:			
Please reference MBCC §§ 26-207.1, 26-224, & 26-226			

STAFF USE: Initials: _____ Date Received: _____ Check #: _____ Amt Paid: \$ _____ Balance Due: \$ _____