



# MACON-BIBB COUNTY, GEORGIA

## HOTEL/MOTEL OCCUPANCY EXCISE 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 contain guest rooms which 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 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 TAX RETURN

THIS REPORT COVERS THE MONTH OF \_\_\_\_\_, 20\_\_\_\_\_

CERTIFICATE NUMBER	BUSINESS NAME	LOCATION ADDRESS	
PHONE NUMBER	PRINT NAME OF INDIVIDUAL	GEORGIA SALES TAX NUMBER	E-MAIL ADDRESS (OPTIONAL)

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_  
*I hereby certify, under penalty of law, that statements made herein are to the best of my knowledge true and correct.*

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 Total Due and Payable - line 4 minus line 5 or plus line 6	\$

**Georgia Code 48-13-58.1 Criminal penalties for failure to make return or pay taxes.**  
(a) It shall be unlawful for any innkeeper to fail to make a return and pay the taxes due under this article to any applicable governing authority imposing a tax under this article.  
(b)(1) If the tax liability is \$10,000.00 or less, any person who violates subsection (a) of this code shall be guilty of a misdemeanor. (2) If the tax liability is more than \$10,000.00, any person who violates subsection (a) of this Code section shall be guilty of a felony and upon conviction thereof, shall be punished by imprisonment for not less than one year nor more than ten years.

**Georgia Code 48-13-60. Unlawful returns; punishment.**  
(a) It shall be unlawful for any innkeeper required by this article to make render, sign, or verify any return to make a false or fraudulent return with the intent to evade the tax levied by this article.  
(b) Any person who violates subsection (a) of this Code section shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not less than \$100.00 nor more than \$300.00 or confinement in the county jail for not less than 30 days nor more than three months, or both fine and confinement.

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