

Procedures for Completing and Filing Lodging Tax Payment Return

Pursuant to Title 44, § 101 of the Tulsa Revised Ordinances, an excise tax of five percent (5%) shall be levied upon the gross proceeds or gross receipts derived from the rent from every occupancy of a room or rooms in a Tulsa hotel. Title 44, § 100 defines hotel as:

“any building or buildings, trailer or other facility in which the public may, for consideration, obtain sleeping accommodations in which five (5) or more rooms are used for the accommodation of such guests, whether such rooms are in one or several structures. The term shall include hotels, apartment hotels, motels, tourist homes, houses or courts, lodging houses, inns, rooming houses, trailer houses, trailer motels, dormitory space where bed space is rented to individuals or groups, apartments not occupied by “permanent residents”, and all other facilities where rooms or sleeping facilities or space are furnished for a consideration. Hotel shall not include hospitals, sanitariums, or nursing homes.”

Title 44, § 103 requires every hotel operator (any person operating a hotel in this City, included, but not limited to, the owner, proprietor, lessee, sub-lessee, mortgagee in possession, licensee, or any other person operating such hotel), on or before the last day of each month, to file a **City of Tulsa Lodging Tax Payment Return** of occupancy and rents of the taxes payable thereon for the preceding calendar month with the City of Tulsa, License and Collections Center. Listed below are procedures for completing and filing a Lodging Tax Payment Return with the City of Tulsa (see form on pages 13-15).

1. Complete the top portion of the **Lodging Tax Payment Return** and provide the month and year for which the taxes are due (not current date). Enter the hotel name as listed on your City of Tulsa Hotel License. If the hotel ownership has changed, check the applicable box and enter the new owner and/or corporate name. Enter the hotel address to include City, State, and Zip.
2. On **Line 1 (Gross Receipts)**, enter the gross proceeds or gross receipts derived from the rent form every occupancy of a hotel room or rooms.
3. **Section A Exemptions**. Pursuant to Title 44, § 101 (A), tax shall not be imposed where the rent is less than at the rate of Ten Dollars (\$10.00) per day. If your hotel has rentals for less than \$10.00 per day, please attach a schedule for the return month including the guest's name, dates occupied, folio number, total rental amount for that guest. Total the schedule and transfer the total exempted receipts to Line 2 of the Lodging Tax Payment Return.
4. **Section B Exemptions**. Pursuant to Title 44, 101 (B), no tax shall be imposed hereunder upon a permanent resident. A permanent resident shall mean any occupant who has or shall have the right of occupancy of any room or rooms in the same hotel

for at least thirty (30) consecutive days during the current calendar year or preceding year.

- Individuals who stay more than 30 days are entitled to a credit for the first 30 days of paid lodging taxes, but they should be initially assessed the 5% lodging tax until the guest completes the first continuous 30 day period. If the 30 day exemption begins in one month and ends during the subsequent month, the exemption can not be taken until the Lodging Tax Payment Return is filed for the subsequent month.
 - A corporation will often secure a block of rooms for 30 or more days. In this case, a corporation can only claim an exemption for the lowest number of rooms used on a continuous basis for 30 or more days. For example, if an airline company secured a block of up to 20 rooms for 30 days, a summary sheet such as the one on page 12 should be attached to the return. The calculation of the exemption amount should be included on the summary sheet, and a copy of the corporation's check for the month's room rentals should also be attached to the return. The exempt amount calculated should be entered on the Section B exemption schedule.
 - **Section B - Permanent Guest Exemptions schedule**, enter the name, date checked in/checked out if applicable, folio numbers, and receipt amount for each permanent resident. Total the Section B Exemptions schedule and also transfer the total exempt receipts to the Lodging Tax Payment Return, Line 3. Note: No exemptions are allowed on the return if the proper exemption schedules are not submitted with the Lodging Tax Payment Return.
5. **Section C Exemptions**. Pursuant to Title 44, § 101(C), no tax shall be imposed hereunder upon the United States insofar as it is immune from taxation, the State of Oklahoma, nor any municipality or other political subdivision of the State.
- A person conducting Federal Government business is exempt under Section C. However, a Federal Government employee on personal business is not exempt. Examples of Federal Government agencies include: The Army, Navy, Air Force, Marines, Dept. of the Interior, and Dept. of Defense. For audit purposes, the hotel operator must retain a folio copy as well as a copy of the government's check, credit card, or travel authorization. This supporting information should be retained by the hotel for three years past the return month, and it should be readily available for audit purposes.
 - A person conducting State of Oklahoma government business is exempt. However, State of Oklahoma government employees on personal business and representatives from other States are not exempt. Examples of State government agencies, municipalities, and political subdivisions of the State include: The Oklahoma State Auditor, State of Oklahoma Public Schools or Universities, Department of Human Services (DHS), the City of Tulsa, and the County Sheriff's Department. Again, a copy of the folio and a copy of the organization's check, credit card or the guest's

travel authorization should be retained by the hotel for three years past the return month.

- Other exemptions that are allowed with proper supporting documentation are: American Red Cross (instrumentality of the U.S. government), foreign dignitaries (require copy of exemption card including photo and name of Country), and the Oklahoma Bar Association (arm of the Oklahoma Supreme Court).
 - Exemptions that are not allowed include: Other States (example – State of Texas government agencies), churches, private schools including private vocational schools, non-profit organizations, credit unions, hotel-supplied exemption forms, guest-supplied exemption forms, exemptions claimed that do not have proper supporting documentation, and exemptions to an entity just because they submit a sales tax exemption letter.
 - On **Section C - Other Exemptions schedule**, enter the name, government agency, folio numbers, and receipt amount. Use additional pages of the exemption sheet if you need more room. Total the Section C Exemptions schedule and also transfer the total exempt receipts to the Lodging Tax Payment Return, Line 4.
6. On the Lodging Tax Payment Return, add lines 2-4 and enter the **Total Exempt Receipts** on Line 5.
 7. Subtract Line 5 from Line 1 and enter the **Net Taxable Receipts** on Line 6.
 8. Multiply Line 6 by 5% and enter the **Gross Tax Due** on Line 7.
 9. A hotel operator is eligible to subtract a 3% discount from the **Gross Tax Due** if the Lodging Tax Payment Return (including payment) is delivered to the City of Tulsa Finance Department by the 15th of each month; or (if mailed), the envelope containing the Lodging Tax Payment Return and payment is postmarked by the U.S. Postal Service no later than the 15th of the month. If the 15th falls on Sunday or a postal holiday, it must be postmarked before the 15th. If these requirements are met, multiply Line 7- Gross Tax Due by 3% and enter the discount on Line 8. In the event that payment of any tax due is not made by the 15th of the month, the operator forfeits their claim to the three percent (3%) discount and must remit one hundred percent (100%) of the taxes due (Title 44, § 113).
 10. If a previous Lodging Tax Payment Return reports an incorrect **Net Tax Due** because of an overpayment or underpayment, enter the amount on Line 9 (Adjustment) and indicate which month the adjustment relates to. One example of an adjustment would be if an operator subtracts a three percent discount (Line 8) but does not remit lodging taxes by the 15th (or have them postmarked by the 15th), the City will require that operator to remit a discount forfeiture (underpayment) on the next month's Lodging Tax Payment Return (Line 9).

11. Pursuant to Title 44, § 114, an operator who fails to file a return or remit the taxes due prior to the last day of the month shall pay, in addition to one hundred percent (100%) of the taxes due, one and a one-half percent (1-1/2%) interest per month on the total amount of taxes due from the last day of the month to the date of filing (if last day of the month falls on a City holiday, the following business day will be allowed before penalty is assessed). Enter this amount on Line 10 (**Interest**). You may also call the Revenue Collections & Enforcement Administrator at (918) 596-7644 for assistance in calculating the interest due.
12. Pursuant to Title 44 § 114, an operator who fails to file a return or remit taxes due prior to the last day of the month shall pay, in addition to one hundred percent (100%) of the taxes due, one and a one-half percent (1-1/2%) interest per month on the total amount of taxes due from the last day of the month to the date of filing, a penalty of ten percent (10%) of the total amount of the taxes due. Enter this amount on Line 11 (**Penalty**).
13. Subtract Line 8 from Line 7, and add Lines 9-11 to calculate the **Net Tax Due**. Enter this amount on Line 12 (**Net Tax Due**). This amount must be remitted to the City of Tulsa with your Lodging Tax Payment Return and applicable supporting schedules. The hotel operator should make checks payable to the City of Tulsa Finance Department.
14. Under the caption “ I hereby certify that the information and statements contained herein and any accompanying exhibits are true and correct,” the person filing the return should print or type his or her name, title, telephone number, and mailing address. The person filing the return must also sign the Lodging Tax Payment Return in the place titled, “Signature.”
15. When a hotel operator mails the Lodging Tax Payment Return, payment, and applicable documents to the City, the outer envelope should be addressed to: City of Tulsa Finance Dept., P.O. Box 451, Tulsa 74101-0451. The return address label should also provide the Hotel Name for which the taxes are due. When a hotel operator delivers the Lodging Tax Payment Return, payment, and applicable documents to the City of Tulsa, a top sheet should be attached to provide the Hotel Name and Month for which the taxes are due.
16. Pursuant to Title 44, § 104, any operator who has twice failed to pay taxes on or before the date fixed for payment of lodging taxes may be required to file with the City of Tulsa either a performance and payment bond, or in lieu of this bond, an escrow account, or an irrevocable letter of credit. The formula for each of these methods is a sum equal to the city-wide average daily room rental, multiplied by the number of rooms available for rent with the hotel, multiplied by a factor of thirty days, multiplied by five percent (5%). Furthermore, Title 44, § 109 allows the City of Tulsa to file a “Notice of Lien” against the real estate upon which the hotel is located whenever any operator shall fail to pay over any tax, penalty, or interest imposed by the Tulsa Revised Ordinances. The Hotel Tax Code for the City of Tulsa (Title 44) is

provided on Pages 19-30. If you have any questions, please contact the Audit & Collections section at (918) 596-7644.

Bluesky Airlines
Summary Sheet for Section B Exemptions
(Corporate block of Rooms)
For the month of June 2008

Hotel Name: ABC Motel
 Hotel Address: 5555 E. Motel St., Tulsa, OK 75555

<u>DAY</u>	<u>Rooms Billed</u>	<u>Day</u>	<u>Rooms Billed</u>
1.	20	17.	15
2.	20	18.	15
3.	20	19.	15
4.	20	20.	15
5.	20	21.	15
6.	20	22.	15
7.	20	23.	15
8.	20	24.	15
9.	20	25.	15
10.	20	26.	01
11.	20	27.	01
12.	20	28.	01
13.	20	29.	01
14.	20	30.	01
15.	20	31.	
16.	15		

Lowest number of consecutive days= 1 X 30 days = 30 X \$45 (room rate) = \$1,350
 (allowed for exemption).



City of Tulsa Lodging Tax Payment Return

Department of Finance (918) 596-7644

MONTH:	YEAR:

NAME OF HOTEL/MOTEL:	HAS OWNERSHIP CHANGED SINCE THE LAST RETURN WAS FILED? No Yes - new owner is: _____
ADDRESS OF HOTEL/MOTEL:	
CITY, STATE, ZIP CODE:	

NOTE: Returns must be postmarked by the 15th of each month, if a discount is taken for the preceding calendar month. See item 8.
Returns become delinquent after the last day of each month for the preceding calendar month. See items 10 and 11.

1. GROSS RECEIPTS - All lodging furnished to guests, exclusive of taxes.		
2. EXEMPT RECEIPTS - Rooms less than \$10.00 per day	\$ -	
3. EXEMPT RECEIPTS - Permanent Guests, complete section B	-	
4. OTHER EXEMPTIONS - Complete section C	-	
5. TOTAL EXEMPT RECEIPTS - Add lines 2, 3 and 4		
6. NET TAXABLE RECEIPTS - Line 1 less line 5.		-
7. GROSS TAX DUE - Enter 5% of line 6		-
8. DISCOUNT: Enter 3% of line 7 (ONLY if payment is received by the Department of Finance no later than 5:00 PM on the 15th of the month; or if mailed, the envelope must be postmarked by the U.S. Postal Service no later than the 15th of the month, even if the 15th falls on a weekend or holiday.)		-
9. ADJUSTMENT - Please also explain in remarks section.	Overpayment for the month of: _____	-
	Underpayment for the month of: _____	-
10. INTEREST - 1.5% per month from last day of the month (return due date) to postmark date.		
11. PENALTY - 10% penalty for lodging tax payment return received after the last day of the month.		-
12. NET TAX DUE - Line 7 less line 8, plus lines 9, 10 & 11.		\$ -

I hereby certify that the information and statements contained herein and any accompanying exhibits are true and correct.	MAKE CHECK PAYABLE TO: City of Tulsa	MAIL TO: City of Tulsa - Department of Finance, PO Box 451, Tulsa, OK 74101-0451
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PRINT OR TYPE NAME	TITLE	DATE
SIGNATURE	TELEPHONE NUMBER	
MAILING ADDRESS	CITY, STATE, ZIP CODE	

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