



HYDE COUNTY OCCUPANCY TAX REPORT
PO BOX 188
SWAN QUARTER, NC 27885

Report of the Month: _____
 Name of Business: _____
 Doing Business As: _____
 Operator of Business: _____
 Mailing Address: _____
 Property Location: _____

If no longer in business, please furnish date business ceased to operate below.

If applicable, please indicate seasonal closing, repairs, etc. and include re-open date below.

Date: _____
 Phone #: _____
 Signed: _____
 Date: _____
 TAX ID #: _____

Please list Gross Receipts (round to nearest dollar and exclude tax collected)

Enter by Type and Location

<u>LOCATION</u>	<u>H/MOTEL/INN</u>	<u>OTHER PROPERTY</u>	<u>TOTAL</u>
ENGELHARD	_____	_____	_____
FAIRFIELD	_____	_____	_____
OCRACOKE	_____	_____	_____
PONZER	_____	_____	_____
SWAN QUARTER	_____	_____	_____
TOTAL GROSS	_____	_____	_____

OCRACOKE ONLY

Multiple Total Gross Receipts by 5% and enter below:

Total Tax: _____
 Add Penalty if applicable: _____

MAINLAND HYDE ONLY

Multiple Total Gross Receipts by 3% and enter below:

Total Tax: _____
 Add Penalty if applicable: _____

Total Tax Remitted: _____

If no income during reporting period, check here: _____
 ZERO TAX DUE REPORT REQUIRED

PLEASE SEE TERMS AND CONDITIONS ON NEXT PAGE

**HYDE COUNTY OCCUPANCY TAX
TERMS AND CONDITIONS**

OCCUPANCY TAX

Five percent (5%) of the gross receipts for Ocracoke and three percent (3%) for Mainland Hyde derived from rental of room, lodging, campsite, or similar accommodation furnished by any hotel, motel, inn, tourist camp, including private residences and cottages rented to transients.

EXCEPTION

This tax does not apply to accommodations furnished by nonprofit charitable, educational, or religious organizations when furnished in furtherance of their nonprofit purpose. This tax also does not apply to any private residence or cottage that is rented less than fifteen (15) days in a calendar year or to any room lodging or accommodation supplied to the same person for a period of ninety (90) or more continuous days.

ADMINISTRATION

The County shall administer a tax levied under this Act. A tax levied under this Act is due and payable to the County Finance Office in monthly installments on or before the fifteenth (15) day of the month following the month in which the tax accrues every person, firm, corporation, or association liable for the tax shall, on or before the fifteenth (15) of each month, prepare and render a return on a form prescribed by the County. The return shall state the total gross receipts derived in the preceding month from rentals and sales upon which the tax is levied. A return with the Hyde County Finance Office under this Act is not a public record as defined by G.S. 132-1 and may not be disclosed except as required by law.

PENALTIES

A person, firm, corporation, or association who fails or refuses to file the return required by this Act shall pay a penalty of ten dollars (\$10.00) for each day's omission. In case of failure or refusal to file the return or pay the tax for a period of thirty (30) days after the time required for filing the return or for paying the tax, there shall be an additional tax, as a penalty, with an additional tax of five percent (5%) for additional month or fraction thereof until the tax is paid. Any person who willfully attempts in any manner to evade a tax imposed under this Act or who willfully fails to pay the tax or make and file a return shall, in addition to all other penalties provided by law, be guilty of a misdemeanor and shall be punishable by a fine not to exceed one thousand dollars (\$1,000) and imprisonment not to exceed six (6) months.

NOTE

IT IS STRONGLY RECOMMENDED THAT "CERTIFICATE OF MAILING" BE OBTAINED FROM YOUR LOCAL POSTMASTER. WITHOUT THIS RECEIPT, THERE IS NO DEFENSE AGAINST THE FAILURE TO FILE THE RETURN THE FIFTEENTH (15th) OF EACH MONTH.