



**HYDE COUNTY OCCUPANCY TAX REPORT**  
**P. O. BOX 188**  
**SWAN QUARTER 27885**

TAX ID #: \_\_\_\_\_

Provide Gross Receipts (round to nearest \$)

(Excluding tax collected)

Enter by Type and Location

LOCATION	TYPE		TOTAL
	H/Motel/Inn	Other Property	
Ocracoke	_____	_____	_____
Ponzer	_____	_____	_____
Engelhard	_____	_____	_____
Fairfield	_____	_____	_____
Swan Quarter	_____	_____	_____
Total Gross	_____	_____	_____

Report of the Month \_\_\_\_\_

Name of Business \_\_\_\_\_

Doing Business As \_\_\_\_\_

Operator of Business \_\_\_\_\_

Mailing Address \_\_\_\_\_

Property Location \_\_\_\_\_

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

**Indicate seasonal closing, repairs, etc. Include Re-open date.**

**Date:** \_\_\_\_\_

Phone #: \_\_\_\_\_

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

Multiply 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**

**OCCUPANCY TAX** – Three percent (3%) of the gross receipts 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 non-profit 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 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 (\$1000.00) 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 BY THE (15th) FIFTEENTH OF EACH MONTH.