

Monroe County, West Virginia

Hotel/Motel Occupancy Tax Remittance Form

Name of Hotel/Motel: _____

For the Month Ending: _____

Make Checks Payable

To:

**Monroe County
Sheriff**

Remit Form &
Payments to:

**Monroe County Clerk
PO Box 350
Union, WV 24983**

| | | |
|------------------------------------|-----------|--|
| Occupancy Receipts | \$ | |
| (Less Adjustments*) | \$ | |
| Total Adjusted Receipts | \$ | |
| 6% of Total Adjusted Receipts | \$ | |
| Penalty (5%) for late payment | \$ | |
| TOTAL REMITTANCE TO SHERIFF | \$ | |

* W. Va. Code §7-18-1 states in pertinent part that the tax shall not be imposed on any consumer occupying a hotel room for thirty or more consecutive days.

As signatory below, I hereby certify that the information provided on this form is accurate to my knowledge and belief, and that we have complied with W. Va. Law.

Signature

Date

In accordance with W. Va. Code §7-8-10, remittance of any taxes due the County must be paid in monthly installments on or before the fifteenth (15) day of the calendar month next succeeding the month in which the tax is accrued. For credit sales, a hotel operator doing business wholly or partially on a credit basis shall require the consumer to pay the full amount of tax due upon a credit sale at the time such sale is made or within thirty (30) days thereafter. For purposes of the calculation above, a credit sale will not be considered accrued until actually received, or the expiration of the thirty day deadline, whichever occurs first.

A penalty of five percent (5%) shall be added to the amount due for any remittance that is not received in a timely manner as previously described. An additional one percent (1%) shall be added to the amount due for each month that the tax is not paid, until such time that remittance in full is delivered to the Sheriff. Prior delinquencies must be paid before a current remittance is accepted.