

# NORRIS HOTEL/MOTEL OCCUPANCY TAX RETURN

PO Box 1090, 20 Chestnut Drive, Norris, TN 37828-1090  
865-494-7645

- DUE DATE:**
- Returns filed and paid in person at the tax office must be done on or before the 20th of the month for the preceding month. Returns filed and paid in person at the tax office after the 20th of the month for the preceding month are delinquent (late).
  - Mailed returns and payment must be postmarked on or before the 20th of the month for the preceding month. It is strongly encouraged that you obtain a dated postal receipt to keep as proof that your return was mailed on or before the 20th of the month. Returns received by mail with postmarks after the 20th of the month for the preceding month are delinquent (late).

**CHECKS SHOULD BE PAYABLE TO: NORRIS CITY RECORDER**

Name of Hotel, Motel, Short Term Rental \_\_\_\_\_

Address \_\_\_\_\_ Preparer \_\_\_\_\_

E-mail \_\_\_\_\_ Phone # \_\_\_\_\_

Report for calendar month ending (date) \_\_\_\_\_ Rooms rented \_\_\_\_\_

- **Gross rent for occupancy of all rooms** (1) \$ \_\_\_\_\_
- **Deductions - see \*\*\* below**  
(Deduction total Column C) (2) \$ \_\_\_\_\_
- **Taxable rents** (line 1 – line 2) (3) \$ \_\_\_\_\_
- **4% Tax** (line 3 x .04) (4) \$ \_\_\_\_\_
- **Computation of interest for delinquent (late) return - see \*\*\*\* below**
  - **Interest @ 12% per annum**  
(line 4 x .01 x # month(s) late) (5) \$ \_\_\_\_\_
- **TOTAL DUE** (line 4 + line 5) (6) \$ \_\_\_\_\_

I declare under penalty of perjury that this return (including any attachments) has been examined by me, and to the best of my knowledge and belief, is a true, correct, and complete return.

Signed \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

(CITY RECORDER USE ONLY – CHECK # \_\_\_\_\_ DATE RECEIVED \_\_\_\_\_) (POSTMARK DATE \_\_\_\_\_)

**\*\*\* Deductions**

- A fully completed deduction form must be included with the return if an amount is entered on line 2.
- If a tenant has maintained occupancy & paid the City of Norris Hotel/Motel Occupancy Tax for 30 continuous days, you may obtain a refund (deduction) on this return from the City Recorder.
- Rooms rented to state and local government entities or not for profit entities are NOT exempt from paying local occupancy tax.
- Rooms rented to US Federal Government entities are exempt from paying local occupancy tax. Include the amounts for rooms rented by US Federal Government entities in line 1 of the return and note those same amounts on the deduction form. The amounts will net out to \$0 on the return, while still allowing us an audit trail for those transactions.

**\*\*\*\* Computation of Interest & Penalty for Delinquent (Late) Return**

Delinquent (late) returns will be assessed interest (12% per annum) or fraction thereof. "Or fraction thereof" means that any portion of a month is counted as a full month. Interest is calculated using whole months, not fractions of a month. Please see the examples below.

- A return due 9/20/22 is postmarked or filed in person after 9/20/22, but on or before 10/20/22. The return is one (1) month delinquent (late). Interest will be assessed @ 1% on the tax due.
- A return due 9/20/22 is postmarked or filed in person after 10/20/22, but on or before 11/20/22. The return is two (2) months delinquent (late). Interest will be assessed @ 2% on the tax due.
- A return due 9/20/22 is postmarked 9/24/22. The return is one (1) month delinquent (late). Interest will be assessed @ 1% on the tax due.
- A return due 9/20/22 is postmarked or filed in person on 9/18/22. The return is not delinquent. No penalty or interest is assessed.

- A return due 9/20/22 is postmarked or filed in person on 9/20/22. The return is not delinquent and no penalty or interest is assessed.