

COOKEVILLE HOTEL/MOTEL OCCUPANCY TAX RETURN

45 East Broad Street, Cookeville, TN 38501
Po Box 998, Cookeville TN, 38503
931-520-5251

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).

SHORT TERM RENTAL PERMIT HOLDERS – see Guidance before continuing**

CHECKS SHOULD BE PAYABLE TO: COOKEVILLE CITY CLERK

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 Guidance***
(Deduction Form total Column C) (2) \$ _____
- Taxable rents (line 1 – line 2) (3) \$ _____
- 3% Tax (line 3 x .03) (4) \$ _____
- 2% Handling fee deduction, if remitted by due date
(line 4 x .02) (5) \$ _____
- Computation of interest & penalty for delinquent
(late) return - see Guidance****
 - Interest @ 12% per annum
(line 4 x .01 x # month(s) late) (6a) \$ _____
 - Penalty @ 1% per month
(line 4 x .01 x # month(s) late) (6b) \$ _____
- TOTAL DUE (line 4 – line 5 + line 6a + line 6b) (7) \$ _____

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 CLERK USE ONLY – CHECK # _____ DATE RECEIVED _____)
(POSTMARK DATE _____)

Guidance - Cookeville Hotel/Motel Occupancy Tax Return

** Short Term Rental Permit Holders

- For short-term rental transactions that DO NOT UTILIZE a short-term rental unit marketplace, you will continue to collect the local occupancy tax, filing this return and remitting the local occupancy tax each month directly to the Cookeville City Clerk.
- For short-term rental transactions that DO UTILIZE a short-term rental unit marketplace, you will no longer be required to complete this return or remit the local occupancy tax directly to the Cookeville City Clerk each month. The short-term rental unit marketplace will collect the local occupancy tax and remit it to the Tn Dept of Revenue.

*** 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 Cookeville Hotel/Motel Occupancy Tax for 30 continuous days after March 1, 2021, you may obtain a refund (deduction) on this return from the City Clerk.
- If a tenant departed during the month of March 2021, having paid the City of Cookeville Hotel/Motel Occupancy Tax and having maintained 90 days of continuous occupancy immediately before their March 2021 departure, you may obtain a refund (deduction) on this return from the City Clerk.
- 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 do not qualify for the 2% handling deduction and will be assessed penalty (12% per annum) and interest (1% per month) or fraction thereof. "Or fraction thereof" means that any portion of a month is counted as a full month. Penalty and interest are calculated using whole months, not fractions of a month. Please see the examples below.

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