Arthur G. Davis II
Deputy CFO - Treasurer
Finance Division: Treasury

Hotel/Motel Occupancy Tax Form

The Hotel/Motel Occupancy Tax Return must be filed by the 20th of each month for the preceding month's business to avoid interest and penalty charges. Hotel/Motel taxpayers must file this return for each month even if no tax is due to the City of Memphis. Remit checks payable to "City of Memphis" with completed Tax Form to the address shown below. Please type or submit in ink.

Account Number: _____ Tax Period (MM/YY): _____

Name & address of property: _____

1. Gross hotel/motel occupancy revenues: _____
2. Reduction for refunds issued to residents > 90 continuous days: _____
3. Taxable Revenue (subtract line 2 from line 1): _____
4. **Tax due (4.0% of line 3 or .04 x line 3):** _____
5. Credit (2% of line 4 if payment on or before 20th of Month): _____
6. **Total Tax (line 4 minus line 5):** _____

7 through 9 only apply to hotels/motels with more than 45 rooms or room fee over $35

7. TID Assessment for paid occupied room ($2.00/room/night): _____
8. Reduction for refunds issued to residents > 90 continuous days: _____
9. **Total TID Assessment (subtract line 8 from line 7):** _____
10. **Total Tax + Assessment (line 6 + line 9):** _____
11. Interest if delinquent (10% per annum of line 10): _____
12. Penalty (1% of each month or fraction thereof delinquent x line 10): _____
13. **Total due to City of Memphis (add lines 10 through 12):** _____

Name (Please type or print) _____ Title _____

Authorized Signature _____ Date _____

Business Address: _____

Phone _____

Taxes collected by an operator, which are not remitted to the City of Memphis, Treasury Office on or before the due date, are considered delinquent. All operators shall be liable for interest on such delinquent taxes from the date due at the rate of ten percent (10%) per annum and are liable for an additional penalty of one percent (1%) for each month, or fraction thereof, such taxes are delinquent. Such interest and penalty shall become part of the tax herein required to be remitted. Each occurrence of willful failure or refusal of an operator to collect or remit the tax or willful refusal of a transient to pay the tax imposed is unlawful and shall be punishable by civil penalty not in excess of two hundred dollars ($200.00). In addition, it is unlawful for any operator to knowingly file a false return, and a violation shall be punishable by a civil penalty of not more than two hundred dollars ($200.00).

City of Memphis Code of Ordinances, Chapter 36, Article VI – Hotel/Motel Occupancy Tax
City of Memphis Code of Ordinances, Chapter 40, Title V, Ordinances #5595, #5596 & #5937