Town of Cumberland Gap, Tennessee
Hotel/Motel Occupancy Tax

To avoid penalty and interest this return and the necessary payment must be remitted to the Town by the close of business on the 20th day of the month following collection

REMIT TO
Town of Cumberland Gap
P. O. Box 78
Cumberland Gap, TN 37724
(423)869-3860

Operator must file return monthly even if no tax is due to the Town

Office Use Only
Date Received ___________________

Hotel/Motel Name: ______________________________ **Name of Owner:** __________________________

Street Address: ________________________________ **Telephone Number:** _______________________

Town, State and Zip: ___________________________________ **E-mail Address:** ____________________

Reporting Month/Year: ___________________________ **Total Rooms for Rent:** _____________________

Computation of Tax

1. Gross Consideration for Occupancy of Rooms $ ____________
2. Allowable Deductions for Permanent Residents of 30 Continuous Days or More (# of exempt rooms [ ]) $ ____________
3. Taxable Rents (Line 1 minus Line 2) $ ____________
4. **Tax Due (4% of line 3)** $ ____________
5. **Computation of Interest and Penalty for Late Report**
   a. Interest @ 12% Per Annum (Line 4 times # days late times .000329) $ ________
   b. Penalty @ 1% Per Month or Fraction Thereof of Tax Due on Line 4 $ ________
   c. Total Interest and Penalty Due (Line 5a plus Line 5b) $ ____________
6. **TOTAL DUE (Line 4 plus Line 5c)** $ ____________

I swear under the penalties for perjury prescribed by law, that this return (including any accompanying schedules) has been examined by me and is, to the best of my knowledge, a true and complete return for the reporting period stated.

SIGNED________________________________**TITLE**____________________________**DATE**____________
(Owner, President, Partner or Authorized Representative)

EXPLANATIONS AND DEFINITIONS

1. "*Consideration*" means the consideration charged, whether or not received, for the occupancy in a hotel valued in money, goods, labor or otherwise, including all receipts, cash, credits, property and services of any kind or nature without any deduction therefrom whatsoever;

2. "*Hotel*" means any structure or space, or any portion thereof, that is occupied or intended or designed for occupancy by transients for dwelling, lodging, or sleeping purposes, and includes privately, publicly, or government-owned hotels, inns, tourist camps, tourist courts, tourist cabins, motels, short-term rental units, primitive and recreational vehicle campsites and campgrounds, or any place in which rooms, lodgings, or accommodations are furnished to transients for consideration;;

3. "*Occupancy*" means the use or possession, or the right to use or possession, of any room lodgings or accommodations in any hotel;

4. "*Operator*" means the person operating the hotel, whether as owner, lessee or otherwise;

5. "*Person*" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, estate, trust, business trust, receiver, trustee, syndicate or any other group or combination acting as a unit;

6. "*Tourism*" means attracting nonresidents to visit a particular municipality and encouraging those nonresidents to spend money in the municipality, which includes travel related to both leisure and business activities;

7. "*Tourism development*" means the acquisition and construction of, and financing and retirement of debt for, facilities related to tourism; and

8. "*Transient*" means any person who exercises occupancy or is entitled to occupancy of any rooms, lodgings, or accommodations in a hotel for a period of less than thirty (30) continuous days.