



Lake and Peninsula Borough

P. O. Box 495
King Salmon, AK 99613-0495

2017

HOTEL-MOTEL RENTAL \ PROFESSIONAL GUIDE TAX RETURN

Date: Reporting Month: Due by 15th of the following Month

Business Name LPB Registration#:
Address

CHECK THIS BOX IF YOUR BUSINESS WAS NOT IN OPERATION FOR THE REPORTING MONTH

USE THIS SCHEDULE TO FIGURE THE TAX FOR B & B, INNS, HOTELS & LODGES THAT HAVE AN ESTABLISHED/PUBLISHED ROOM RATE 1

Table with 11 rows for tax calculation: 1 Gross Rents, 2 Number of Guest x Guest Nights, 3 MINUS Exemptions, 4 Sub-Total, 5 6% of Gross Rent Revenue, 6 \$6.00 X Number of Guest Nights, 7 The GREATER of #5 or #6 Above, 8 MINUS 2% Credit, 9 MINUS One time deduction, 10 ADD Assessed Penalties, 11 Total Tax Due

USE THIS SCHEDULE TO FIGURE THE TAX FOR INNS, HOTELS & LODGES WITH OVERNIGHT ACCOMMODATIONS THAT ARE PART OF A PACKAGE PLAN 2

Table with 12 rows for tax calculation: 1 Total Gross Rent Revenue, 2 Total Number of Guests X Guest Nights, 3 Total Number of Guided Guests X Days in Field, 4 \$6.00 X # of Guest X Guest Nights, 5 \$1.00 X # of Guided Guest X Guest Days, 6 Add Totals from 3 & 4, 7 MINUS Exemptions, 8 Sub-Total, 9 MINUS 2% Credit, 10 MINUS One time deduction, 11 ADD Assessed Penalties, 12 Total Tax Due

Grand Total:

I Will Pay On-Line at http://www.lakeandpentax.com

I Will Mail My Payment

I hereby certify that the statements made herein have been examined by me, and are, to the best of my knowledge, true and complete and that I understand that the Lake and Peninsula Borough may impose a tax lien on my property in the event of tax delinquency.

Date: Signature: Title:

INVALID WITHOUT SIGNATURE AND DATE

<sup>1</sup> ESTABLISHED ROOM RATES: See LPB CODE §6.90.020A

Most hotels, B&B's and some lodges have regular or established room rates. The tax will be 6% of whatever that rate is.

<sup>2</sup> PACKAGE PLANS OR TOURS: See LPB CODE §6.90.020B

Operators should figure out what portion of the package goes towards the room or overnight accommodation, and the tax remitted should be 6% of that rate. The minimum amount of tax paid shall not be MINUS than \$6/person/night (room rate equivalent = \$100 a night). The operator shall pay 6% of the room rate portion of the package, or the \$6/person/night, whichever is greater. Remember, only the lodging portion, not the whole package, is taxable.

<sup>3</sup> GUEST NIGHT: See LPB CODE §6.90.010B3

One guest for one night is a "guest night". If you have a family of four for 3 days that would equal 12 "guest nights".

DUE DATES: See LPB CODE §6.90.040 and 060

Registration: Not MINUS than 10 days after starting business

Monthly Tax Return: Must be postmarked by the 15<sup>th</sup> of the month following the month in which business conducted (i.e. January report due by the 15<sup>th</sup> of February).

<sup>4</sup> 2% COLLECTION COMPENSATION: See LPB CODE §6.90.060C

As compensation for collecting the tax, a merchant may deduct and retain each month 2% of the amount of taxes due if the return is filed timely and correct taxes remitted. The amount shall not exceed \$200. The deduction may not be taken if any tax or penalty is due for any previous filing period.

<sup>5</sup> PENALTIES: See LPB CODE §6.90.110 A, B

Penalties will be assessed as follows.

**Failure to file a return:** 5% of tax due per month, not to exceed 25% per year

**Failure to remit:** 5% of tax due per month, not to exceed 25% or \$1,000 per year

**Interest:** Interest on unpaid balances assessed at 1%/month

<sup>6</sup> EXEMPTIONS: See LPB CODE §6.90.020C

C. Exemptions. No tax shall be imposed:

1. When a person rents a private single family dwelling unit, vacation cabin, or like facility from any owner who rents the structure or facility incidental to his own use thereof and on a casual and isolated basis not done in the regular course of business.

2. When overnight accommodation is provided as part of employment in the Borough including, but not limited to, bunkhouses operated by fish processors for their employees