



Lake and Peninsula Borough

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

2018

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

| | | | |
|----|---|-----------|---|
| 1 | Total Gross Rent Revenue of the Reporting Month | 1 | |
| 2 | Total Number of Guests X Guest Nights | 2 | |
| 3 | Total Number of Guided Guests & Guides X Days in Field | 3 | |
| 4 | \$10.00 X # of Guest X Guest Nights (10 X total from #2) | 4 | |
| 5 | \$1.00 X # of Guided Guests & Guides X Guest Days (1 X total = Guide Tax) | 5 | |
| 6 | Add Totals from 3 & 4 (Total Tax before Deductions) | 6 | |
| 7 | MINUS Exemptions (See LPB Code 9.90.020C) | 7 | |
| 8 | | Sub-Total | 8 |
| 9 | MINUS 2% Credit for timely and correct filing ⁴ | 9 | |
| 10 | ADD Assessed Penalties and Interest ⁵ | 10 | |
| 11 | Total Tax Due | 11 | |
| | | | |

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 my property in the event of tax delinquency.

Date: _____ Signature: _____ Title: _____

INVALID WITHOUT SIGNATURE AND DATE

IMPOSITION OF TAX: See LPB Code 6.90.020

There is levied on the rental of overnight accommodations to transients within the Borough a tax on the rent for each overnight accommodation. The amount of the tax shall be six percent (6%) of the rent received by the merchant for the rental of the overnight accommodation. The guest shall pay the tax. The guest shall pay the tax.

When a guest pays for overnight accommodation as part of a rent or tour package:

The amount applicable and apportioned to room rent for determination of the Hotel-Motel Room Tax shall be the same charge made for rent when rent is not part of a package plan or in other words, the established or published rate a room would rent for absent a package plan. *(Amended by Ordinance 10-03, 3/12/10)*

The minimum amount of tax paid shall not be less than ten dollars (\$10.00) per person, per night. *(Added by Ordinance 97-06, 11/18/97) (Amended by Ordinance 09-09; 11/14/09; Amended by Ordinance 17-07, 4/13/2017)*

The minimum amount of tax paid for campgrounds shall be one dollar (\$1.00) per person, per night. *(Amended by Ordinance 10-03, 3/12/10)*

GUEST NIGHT: See LPB CODE 6.90.010 B3

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: Due by January 31, of each year

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

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.

PENALTIES: See LPB Code 6.90.110 A,B

Penalties will be assessed as follows.

Failure to file a return: (5%) of the taxes due with a minimum penalty of \$500.00

Failure to remit: (5%) of the taxes due with a minimum penalty of \$500.00 not to exceed \$3000.00

Interest: Interest on unpaid balances assessed at 18%/month

EXEMPTIONS: See LPB CODE 6.90.020 C

Exemptions. No tax shall be imposed:

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.

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