



Lake and Peninsula Borough

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

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HOTEL-MOTEL RENTAL \ PROFESSIONAL GUIDE TAX RETURN

Due Date:

Reporting Month

Business Name _____ LPB License # _____
 Address _____
 City, State, Zip _____

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

Information			
1	Total Gross Revenue of the Reporting Month (LPB Code 6.90.020 A)		
2	Total Number of Guests X Guest Nighths (LPB Code 6.90.020 B)		
3	Total Number of Guided Guests and Guides X Days in Field		
Bed Tax - Non Package Pricing (LPB Code 6.90.020 A)			
4	Total Gross Revenue of the Reporting Month X .06		
5	Total Bed Tax - Non Package Pricing (LPB Code 6.90.020 A) Line 4		
Bed Tax - Package Pricing (LPB Code 6.90.020 B)			
6	Line 2 X \$10.00		
7	Total Bed Tax - Package Pricing (LPB Code 6.90.020 B) Line 6		
Guide Tax for Bed Tax Participants			
8	Line 3 X \$1.00		
9	Total Guide Tax for Bed Tax Participants (Line 8)		
Total Taxes Due			
10	Total of All Taxes (Line 5 + Line 7 + Line 9)		
11	Penalties and Interest (Late fee of \$150 or 5% of Line 10, whichever is greater)		
12	Total Payment Due (Line 10 + Line 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: mm/dd/yyyy Title: _____ Signature: _____

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, and it shall be listed as a SEPERATE charge on the invoice or receipt given to guest.

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 within 30 days of first day of operation of the same year.

Monthly Tax Return: Must be postmarked by the last day of the month following the month in which business conducted (i.e. January report due by the 30th of February).

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 \$150.00

Failure to remit: (5%) of the taxes due with a minimum penalty of \$5150.00 not to exceed \$3000.00

Interest: Interest on unpaid balances assessed at 12% per annum

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