

Occupancy Tax

Northampton County levies a local sales tax on the rental of rooms, lodging and campsites. This includes hotels, motels, inns, lodges, vacation homes, bed & breakfasts, and campgrounds. The tax does not apply to stays of 90 or more consecutive days. The occupancy tax rate is six percent (6%) of the gross receipts. Gross receipts includes all fees that are logically related to, and thus are derived from the business of providing the accommodations, including but not limited to inspection fees, booking and security deposits, peace of mind fees, credit card fees, pet fees, linen fees and all other fees. The use of the tax revenue is restricted to tourism-related expenditures.

INSTRUCTIONS

1. Returns must be filed and tax paid by the twentieth (20th) day of the month following the month in which the tax accrues.

A return filed with the Northampton County Tax Administrator's Office under this or this Ordinance is not a public record as defined by Section 132-1 of the North Carolina General Statutes and may not be disclosed except as required by law.

2. Remittance should be made by check or money order made payable to: County Tax Collector.

DO NOT SEND CASH OR STAMPS

3. The amount of any penalty due for **failure to file** will be 5% per month of the tax for each month, or fraction thereof that the return is filed late. The maximum failure to file return penalty is 25% of the tax due. The minimum failure to file return is \$5.00.

If the tax is not paid when due, add the **failure to pay tax when due** penalty of 10% of the tax. The minimum failure to pay penalty is \$5.00.

Any person, firm, corporation or association which willfully attempts in any manner to evade filing a return, and who willfully fails to pay such tax or make and file such return, shall, in addition to the penalties imposed, be guilty of a misdemeanor, and shall be punished by a fine not to exceed one thousand dollars (\$1,000) or imprisonment not to exceed six months, or by both.

4. Returns must be filed each month even though no tax is due.
5. This form may be reproduced or used with carbon paper.

The Northampton County Board of Commissioners adopted this tax on August 18, 2008 to be levied September 1, 2008. Administrative policies, rules, regulations and procedures for the assessment and collection of this tax are available from the County Tax Administration Office by calling (252) 534-4461.

RETURNED CHECK PENALTIES:

Pursuant to N.C. General Statute 105-357.2(b) the penalty for presenting in payment of taxes a check that is returned because of insufficient funds or nonexistence of an account of the drawer is twenty-five dollars (\$25.00) or ten percent (10%) of the amount of the check, whichever is greater, subject to a maximum of one thousand dollars (\$1,000). Payment of a returned check must be paid by cash, certified check or money order.

Administrative policies, rules, regulations and procedures for the assessment and collection of this tax are available from the Northampton County Tax Administrator's Office by calling (252) 534-4461 or faxing (252) 534-1406.