



**MONTHLY RETURN OF HOTEL/MOTEL OCCUPANCY TAX
FAYETTE COUNTY, WV**



Due in monthly installments on or before the 15th day
of the month after the month in which the tax was accrued

Name of Business _____

Mailing Address: _____

Phone Number: _____ Report for the month ending: _____

1. GROSS RECEIPTS THIS MONTH (All hotel, motel and rooming house lodging furnished to guests)	
2. OTHER EXEMPTIONS (Attach copy of exemption certification)	
3. TOTAL EXEMPT RECEIPTS (Add lines 1 & 2)	
4. NET TAXABLE RECEIPTS (Line 1 less line 3)	
5. TAX DUE (Enter 6% of line 4)	
6. CREDIT OR DEBIT (Over or Underpayment in Prior Months)	
7. PENALTY (*See below)	
TOTAL TAX DUE:	

Remittance shall be made payable to: Sheriff of Fayette County
P.O. Box 509
Fayetteville, West Virginia 25840

***Penalty** – All taxes are due and payable by the 15th of the month following their collection. All taxes remaining unpaid after the 15th shall be considered delinquent and will be subject to a **\$15.00 late penalty**. The first month that the tax is delinquent, a penalty of **two and a half (2.5%) percent** shall be assessed for the delinquent period. Each additional month that the tax remains delinquent, an **additional one and a half (1.5%) percent** penalty per month shall be assessed. No payment for a subsequent period shall be collected until all prior delinquent taxes have been paid in full with all penalties assessed thereto.

Signature of Taxpayer

Date