



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



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

Name of Business ABC Hotel  
 Mailing Address: 1234 Fayette Rd, Fayetteville, WV 25840  
 Phone Number: 555-555-5555 Report for the month ending: JUNE 2019

<b>1. GROSS RECEIPTS THIS MONTH</b> (All hotel, motel and rooming house lodging furnished to guests)	<b>\$1,500.00</b>
<b>2. OTHER EXEMPTIONS</b> (Attach copy of exemption certification)	-
<b>3. TOTAL EXEMPT RECEIPTS</b> (Add lines 1 & 2)	-
<b>4. NET TAXABLE RECEIPTS</b> (Line 1 less line 3)	<b>\$1,500.00</b>
<b>5. TAX DUE</b> (Enter 6% of line 4)	<b>\$90.00</b>
<b>6. CREDIT OR DEBIT</b> (Over or Underpayment in Prior Months)	-
<b>7. PENALTY</b> (*See below)	<b>\$20.49**</b>
<b>TOTAL TAX DUE:</b>	<b>\$110.49</b>

**\*\*Tax Due = \$90 x 2.5% + \$15 = 1<sup>st</sup> month x 1.5% = 2<sup>nd</sup> month x 1.5% = 3<sup>rd</sup> month = See 2<sup>nd</sup> page**

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 15<sup>th</sup> of the month following their collection. All taxes remaining unpaid after the 15<sup>th</sup> 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*  
 \_\_\_\_\_  
 Signature of Taxpayer

**September 17, 2019**  
 \_\_\_\_\_  
 Date

1,500.00x  
6.0%  
90.00\*

90.00x  
2.5%  
2.25\*

90.00+  
15.00+  
2.25+

003  
1st month 107.25\*  
late

107.25x  
1.5%  
1.61\*

1.61+  
2nd month 108.86\*  
late

108.86x  
1.5%  
1.63\*

1.63+  
3rd month 110.49\*  
late