Local Lodging Tax Return

This tax is mandated by The City of Plymouth City Code Sec. 1185.01

Mail this form along with a check for the amount due (Line 9) to the address below.

Establishment Name:			**Corporate Name:**
Mailing Address (Street):			**Minnesota Sales Tax ID: (7 digits)**
City:	**State:**	**Zip:**	

Reporting Period

Beginning Date:	**End Date:**

Due date is 25 days following the end of the calendar month

1	**GROSS LODGING SALES** *(Include all sources before any exclusions)*			
2	**ADD: BAD DEBT RECOVERIES** *(see instruction "2")*			
	SUBTOTAL		$ 0.00	
3	**LESS: EXCLUSIONS** *(see instruction "3")*			
4	**LESS: BAD DEBTS** *(arising from room rental)*			
5	**LESS: NON-TAXABLE RENTS** *(meeting & banquet rooms)*			
	TOTAL REDUCTIONS		$ 0.00	
6	**BALANCE SUBJECT TO TAX**		$ 0.00	
7	**TAX DUE** *(**3%** of Line 6 above)*		$ 0.00	
8	**INTEREST PENALTY** *(If payment is not postmarked or delivered by due date see instruction "8")*			
9	**TOTAL AMOUNT DUE** *(line 7 + line 8)*		$ 0.00	**Payment made payable to City of Plymouth**

I declare and certify under penalty of law that I have examined this statement and that to the best of my knowledge and belief, it is true and complete.

Name of Preparer: *(Print)* _____ **Date:**_____

Signature: _____ **Title:** *(Print)* _____

Phone: _____ **E-mail:** _____

Remit to: **City of Plymouth Finance Division**
3400 Plymouth Blvd, Plymouth, MN 55447
Phone: 763-509-5320

LOCAL LODGING TAX
RETURN INSTRUCTIONS

A. WHO MUST FILE: Any individual, corporation, partnership, association, estate, receiver, trustee, assignee, syndicate or any other combination of individuals who furnishes for consideration lodging at a hotel, motel, rooming house, tourist court, or resort other than the renting or leasing thereof for a continuous period of 30 days or more.

B. TAX IMPOSED: City Code Sec. 1185.01 imposes a tax of 3% of the gross receipts.

C. WHEN AND WHERE TO FILE: The Local Lodging Tax Return form must be filed on or before the twenty-fifth (25) day of each month following the month covered by the return. Payment is made payable to "City of Plymouth" and must accompany the report to the remit to address on bottom of form.

D. CHANGE OF OWNERSHIP: Notify the Finance Division at the above address of any change of ownership.

E. MN SALES TAX ID NUMBER: Enter the number shown on your Minnesota "State Sales and Use Tax Return" (Form ST-1).

F. EXAMINATION OF RECORDS: For the purpose of determining the correctness of any return or of determining whether or not a return should have been made, the City has the authority to examine records which may be relevant to such determination.

G. VIOLATIONS: Failure to pay the tax as hereby imposed, or failure to abide by the Ordinance requirements, shall constitute a petty misdemeanor.

Lines 1 – 9

1. **GROSS LODGING SALES:** Enter the total gross amount before reduction for exclusions allowed.

2. **BAD DEBT RECOVERIES:** Enter all collections of bad debts previously deducted on Line 4 below. These entries will be made on the return of that month when collection is recorded on your books.

3. **EXCLUSIONS:** The ordinance provides some exclusion from gross rental receipts to determine the balance subject to tax. The renting of property for the privilege of occupancy for thirty or more consecutive days is not subject to tax.

4. **BAD DEBTS**: Enter the amount of uncollectable room rental charges.

5. **NON-TAXABLE RENTS**: Enter the amount of rental charges for meeting and banquet rooms (these charges are not lodging related services, and therefore, are not taxed).

6. **BALANCE SUBJECT TO TAX**: Enter the net amount of sales subject to the lodging tax.

7. **TAX DUE:** Enter 3% of the amount shown of Line 6.

8. **INTEREST PENALTY:** If not paid within 25 days after the end of the month in which the taxes were collected, a 1.5% per month interest charge will be due from the time such tax is due until paid.

9. **TOTAL AMOUNT DUE**: Enter Total Amount due including the amount of tax due and any interest penalty.

Call the Finance Division, City Hall, 763-509-5320, if assistance is needed.