**BENTON COUNTY LODGING TAX FORM  
(Revised 8.26.19)**

Legal Business Name\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  
D/B/A Name\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Contact Name and Phone Number of person completing form: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Operator Name\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ City \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Zip \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  
Taxpayer ID or SSN of Operator\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  
Email of the Operator\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Phone Number (\_\_\_\_) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Return for calendar or fiscal month or calendar quarter ending \_\_\_\_\_\_\_\_\_\_\_\_­­­­­­­­­­­­­­\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Gross receipts from applicable room occupancy \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

2. Exempt sales room receipts (exceeding 32 plus days per month \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  
or incidental charges

3. Net room sales (#1 minus #2) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

4. Transient Guest Tax (3% of line 3)\*. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

5. Penalties and interest (if applicable). See # 5 below \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

6. **TOTAL TRANSIENT GUEST TAX TO BE PAID (#4 plus #5). Write check for   
this amount \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

7. Total room nights available during reporting period \_\_\_\_\_\_\_\_\_\_\_\_\_

8. Total room nights sold \_\_\_\_\_\_\_\_\_\_\_\_\_

9. Occupancy percentage for reporting period \_\_\_\_\_\_\_\_\_\_\_\_\_

10. Average daily rate for reporting period \_\_\_\_\_\_\_\_\_\_\_\_\_

Any changes in the number of rooms available during the quarter? Yes No

**Payment is due by the 20th of the month following the quarter of collection**.

I declare under penalty of perjury that, to the best of my knowledge and belief, the statements herein are true and correct.

Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**PLEASE REMIT PAYMENT TO: BENTON COUNTY COLLECTOR, Benton County Courthouse, PO Box 428, Warsaw, Missouri 65355**

**Notice to Taxpayer:**

1. The term “transient guest” means a Tenant who occupies room or rooms in a Transient Rental Property for thirty-one (31) consecutive days or less, counting portions of calendar days as full days. Any Tenant occupying   
or entitled to the right to occupy room or rooms in a Transient Rental Property shall be deemed to be a Transient Guest until the person has occupied or is entitled to occupy room or rooms in excess of thirty-one (31) consecutive days.

2. Transient Rental Property Is any structure or any portion of any structure that is occupied, intended or designed for occupancy by transient guests for dwelling, lodging or sleeping purposes and includes, but is not limited to, any hotel, motel, cabin, inn, bed and breakfast, tourist home or house, apartment house, public or private club, mobile home or house trailer at a fixed location, river craft or barge, or other vacation, short-term rental or nightly rental property.

\*3. Transient Guest Tax is collected by the owner or manager of the Transient Rental Property of 3% of the gross daily rent due from applicable room occupancy from “Line 2” above.

4. Each Operator shall on or before the 20th day of the month following the end of the quarter, make a return to the County Collector on forms provided by the County.

A form should be submitted, showing no collections, if the lodging business is closed for business during the

reporting period.

5. Any Operator that fails to remit any tax imposed by Ordinance BE2019-2 within the time required shall pay a penalty of one percent (1%) per month and interest of two percent (2%) per month, not to exceed an aggregate of twenty-five (25%) per annum, of the amount of the tax in addition to the amount of tax. Any unpaid taxes shall be considered delinquent thirty (30) days after the last day of each quarter. In the event an Operator fails to remit any taxes, penalties, or interest owed to the County for a period of sixty (60) days after the tax is considered delinquent, all marketing efforts on behalf of the Operator by Benton County Tourism & Recreation shall be discontinued until all monies owed, including all past due Transient Guest Taxes, penalties, and interest are paid in full. Additionally, the County Collector may utilize the following formula for estimating tax due; number of rooms multiplied by number of days in a quarter, with the product multiplied by the average room rate, with the product multiplied by 0.50. You will be notified by the County Collector with such estimate and Operator may within ten (10) days after receipt make application in writing to the County Commission for a hearing on the amount assessed as Transient Guest Tax. In addition to the above, any person found guilty of a violation of Ordinance BE2019-2 shall be subject to a fine of up to Five Hundred Dollars ($500) per violation and a judgment and lien may be placed on the Transient Rental Property for the recovery of such amounts.

6. If a lodging business is sold, please notify the Benton County Tourism & Recreation, PO Box 1245, Warsaw, MO 65355 to avoid imposition of delinquent taxes.