



TOWN OF PULASKI
PO BOX 660
PULASKI, VA 24301
540-994-8640
Finance@pulaskitown.org

REPORT OF TRANSIENT OCCUPANCY TAX COLLECTED

Month/Year: _____

Business Name and Address: _____

(1) Lodging Charges Subject to Tax: _____

(2) Tax on Lodging 6% of (1): _____

TOTAL TAX DUE

(3) Tax due (2) (if paid by 20th of the month) _____

(a) Penalty – 10% _____

(b) Interest - .833% Per Month: _____

Total Tax Due (sum of items, 3, a, b): _____

(MAKE CHECKS PAYABLE TO: Town of Pulaski)

PREPARED BY (INCLUDING COMPANY NAME/CONTACT NAME) _____

ADDRESS: _____ PHONE: _____

Signature: _____ Date: _____

INSTRUCTIONS AND INFORMATION

- A. **Who Must Pay Tax**- Any person receiving taxable lodging charges must collect the tax from the person paying such charges.
- B. **Rate of Taxation**- A person as defined in the ordinance shall collect a tax of 6 percent of the charge made from any person for which a lodging is made
- C. **Time and Manner of payment**- Remittance covering taxes collected for any calendar month, should be made to the Town of Pulaski finance office on or before the 20th of the month following the month the taxes are collected.
- D. **Penalties**- The Town shall add to the tax, a penalty of 10 percent of the tax, plus interest, on tax and penalty until paid. Penalty shall commence from the date such taxes are due and payable. Interest shall begin to accrue on the first day of the month following the month in which such taxes are due.
- E. **Records**- Every person liable for the collection and payment of taxes shall keep and preserve for a period of two years suitable records as may be necessary to determine such tax.