

INSTRUCTIONS

1. **OCCUPANCY TAX.** Six percent (6%) of gross receipts derived of room, lodging, campsite, or accommodation furnished by any hotel, motel, inn, tourist camp, condominium, cottage, campground, rental agency, or other similar place within the county now subject to the sales tax imposed by the State under G.S. 105-164.1(a)(3). This tax is in addition to any local and state tax.
2. **EXCEPTIONS.** This tax does not apply to any business that offers to rent summer camps, any lodging rented to the same person for ninety (90) or more continuous days, and charitable benevolent and other non-profit organizations. This tax is in addition to any State or local sales tax.
3. **COLLECTION.** Every operator of a business subject to the tax under this act shall on and after the effective date of the levy of the tax, collect the tax. This tax shall be collected as part of the charge for furnishing a taxable accommodation. This tax shall be stated and charged separately from the sales records, and shall be paid by the purchaser to the operator of the business as trustee for and on account of Carteret County. The tax shall be added to the sales price and shall be passed on to the purchaser instead of being borne by the operator of the business.
4. **ADMINISTRATION.** The county shall administer a tax levied under this act. A tax levied under this act is due and payable to the county finance director in monthly installments on or before the twentieth (20th) day of the month following the month in which the tax accrues. Every person, firm, corporation, or association liable for the tax shall, on or before the twentieth (20th) of each month, prepare and render a return on a form prescribed by the county. The return shall state the total gross receipts derived in the preceding month from rentals and sales upon which the tax is levied. A form is to be completed even if there is no income during the reporting period. A return with the Carteret County Finance Director under this act is not a public record as defined by G.S. 132-1 and may not be disclosed except as required by law.
5. **PENALTIES.** NC G.S. 105-236 – FAILURE TO FILE RETURN. In case of failure to file any return on the date it is due, a penalty shall be assessed equal to five percent (5%) of the amount of the tax if the failure is for not more than one month, with an additional five percent (5%) for each additional month, or fraction thereof, during which the failure continues, not exceeding twenty-five percent (25%) in the aggregate, or five dollars (\$5.00), whichever is greater.

FAILURE TO PAY. In the case of failure to pay any tax when due, without intent to evade tax, a penalty shall be assessed equal to ten percent (10%) of the tax, except that the penalty shall in no event be less than five dollars (\$5.00).

Any person who willfully attempts in any manner to evade a tax imposed under this act or who willfully fails to pay the tax or make and file a return shall, in addition to all other penalties provided by law, be guilty of a misdemeanor and shall be punishable by a fine not to exceed one thousand dollars (\$1,000.00) and imprisonment not to exceed six (6) months.

6. **CONTACT THE CARTERET COUNTY FINANCE DEPARTMENT** at 728-8410 if further information is needed. SESSION LAW 2013-223 HOUSE BILL 553 may be viewed on line at: <http://www.ncga.state.nc.us/sessions/2013/bills/house/html/h553v4.html>
7. ****** PLEASE NOTE: IT IS STRONGLY RECOMMENDED THAT A CERTIFICATE OF MAILING BE OBTAINED FROM YOUR LOCAL POSTMASTER. WITHOUT THIS RECEIPT, THERE IS NO DEFENSE AGAINST THE FAILURE TO FILE THE RETURN BY THE TWENTIETH (20th) OF EACH MONTH.**