

La Plata Hotel Rental Tax Information



1) HOTEL RENTAL TAX IN GENERAL

Chapter 46, of the Town of La Plata Code imposes a 2% Hotel Rental Tax upon each and every person, who for any period of not more than four consecutive months, actually occupies sleeping accommodations for which a charge is made in any hotel, motel or other similar place offering sleeping accommodations for ten (10) or more persons at any one time. Every provider of accommodations receiving any payment for room rental subject to this tax shall collect the amount of tax due at the time payment is made for the room and send a report and remittance of tax collected to the Town of La Plata.

2) ACCOUNT NUMBERS AND QUESTIONS

If you have questions regarding the tax, please contact the Town of La Plata Finance Department located in the Town Hall, 305 Queen Anne Street, La Plata, Maryland 20646 or call them at (301) 934-8421. The Hotel Rental Tax Report form used for reporting and remitting the taxes is available online and may be printed from <http://www.townoflaplata.org> under Forms and Applications.

3) SCHEDULE DUE DATES

The tax report and payment of tax is due on or before the last day of each month, covering the amount of tax collected during the immediate preceding calendar month. Whenever any person required to collect and pay this tax to the Town of La Plata should cease to operate or otherwise dispose of this business, such person shall immediately file a report and the tax due.

4) INTEREST AND PENALTIES

Avoid interest and penalties by filing correct reports on time and by paying correct tax due with report. The law provides for interest of 1% per month or fraction thereof for late filing of reports or for failure to make timely payment of tax. Penalty of 5% of the amount of the tax per month or portion of a month, not to exceed a total of 25% of the tax, is due for late filing of the reports or failure to make timely payment of tax.

5) RECORDS

Records and information in support of all tax reports must be maintained for a period of least three (3) years. Such records should be available and open to inspection by the Treasurer or an authorized representative.

6) EXEMPTIONS FROM TAX

Room rentals paid to any hospital, medical clinic, nursing home, rest home, convalescent home or home for aged persons or private non-profit educational organizations that are not organized or operated for the purpose of carrying on or promoting a trade, business, or religious philosophy but principally houses groups of young people exclusively for the purpose of developing leadership and citizenship skills and promotion of the general public welfare or non-profit charitable, religious, educational, recreational or literary organizations, other than a country club, when the primary use of the facility is other than housing overnight guests are exempt from the Hotel Rental Tax and no report is due from such organizations.

7) NO EXEMPTIONS FROM TAX

No exemption will be granted to any Federal, State, County, or municipal officials.

8) RATE OF TAX (Effective July 1, 2015)

The 2% tax rate is effective after 12:01a.m., July 1, 2015.

9) CONFIDENTIALITY

Individual taxpayer information provided on the return is confidential and is not shared with other non-governmental entities.

TOWN OF LA PLATA
305 QUEEN ANNE STREET
PO BOX 2268
LA PLATA, MARYLAND 20646
(301) 934-8421



HOTEL RENTAL TAX REPORT

HOTEL NAME _____

ADDRESS _____

EMAIL _____

PHONE _____

IMPORTANT

This return must be filed on or before the last day of the month, immediately following the period for which the return is filed. A return must be filed even though no tax is due. See next page titled Hotel Rental Tax information.

I. COLLECTIONS

1. Total Room Rental Collected for Month of _____ 20_____ \$ _____
2. Exemptions \$ _____
(Exemptions are only those allowed under Town Code Chapter 46 Sec. 46-4)
3. Net Room Rental Collections Subject to Tax (Line 1 Less Line 2) \$ _____

II. TAX COMPUTATION

4. Tax Collected and Remitted Herewith (2% of Line 3 Above) \$ _____
If payment is delinquent (Town Code Chapter 46 Sec. 46-5)
(a) Interest @1% per month or fraction of a month \$ _____
(b) Penalty @5% per month or fraction of a month \$ _____
to a maximum of 25% from due date of report. \$ _____
5. **Total Tax Due** (Including Interest and Penalty, if any) \$ _____

(Make check payable to Town of La Plata, mail one copy of report with remittance to above address)

I declare under penalty of perjury, that this report has been examined by me and to the best of my knowledge and belief is true, correct, and complete.

Signature

Title

Date

Type or print name of signer

If business has been discontinued or sold, state whether:

Permanent – give effective date _____

Temporary – give date range _____ to _____

Purchaser's Name _____ Phone No. _____

Address _____

Email _____