

TOWN OF SUTTON
HOTEL OCCUPANCY TAX FORM

HOTEL NAME _____	
ADDRESS _____	
NUMBER ROOMS _____	
<u>COMPUTATION OF REVENUES</u>	
1)Gross Room Revenue For Tax Period _____	
2)Amounts From Credit Sales Not Reported	
In Last Tax Period _____	
3)Total Gross Room Revenue (1Plus 2) _____	
<u>ADJUSTMENTS TO GROSS ROOM REVENUE</u>	
4)Amounts Paid By Persons Occupying Rooms	
For 30 Days Or More _____	
5)Amounts Billed To And Paid By The Federal Government _____	
6)Amounts Billed To And Paid By The State Of W.V. _____	
7)Total Adjustments (Total 4,5,6) _____	
<u>TAX COLLECTED AND REMITTED</u>	
9)Hotel Occupancy Tax Collected This Period _____	
10)Adjustments (Attach Explanation) _____	
11)Total Tax Remitted With This Return _____	

Under penalty of law, I declare that I have examined this return and to the best of my knowledge and belief it is true, correct, and complete.

Authorized Signature Date

TITLE _____

This Return, With Remittance, Is Due On Or Before The 15th Day Of The Calendar Month Next Succeeding The Month In Which The Tax Accrued. Please Makes Check Payable to the Town Of Sutton And Mail To: Recorder, PO Box 366, Sutton, WV 26601

ARTICLE THREE

MISCELLANEOUS BUSINESS AND ACTIVITIES

4-301. Amusement tax. The town shall have plenary power and authority to levy and collect an admission or amusement tax upon any public amusement or entertainment conducted within the corporate limits thereof for private profit or gain. The tax shall be levied upon the purchaser and added to and collected by the seller with the price of admission, or other charge for the amusement or admission price or charge, but but a tax of at least one cent per admission shall be levied and collected in any case.

Any ordinance imposing such tax shall contain reasonable rules and regulations governing the collection thereof by the seller and the method of his payment and accounting therefor to the town. (See West Virginia Code 8-13-6.)

4-302-1. Hotel/Motel Occupancy Tax. A City Hotel/Motel Tax shall be imposed by order of the Common Council duly entered of record. Such tax shall be imposed uniformly throughout the Town of Sutton: on Hotels and Motels located within the corporated limits of said municipality situated, in whole or in part, within the City.

4-302-2. The tax shall be imposed on the consumer and shall be collected by the Hotel/Motel operator as part of the consideration paid for the occupancy of a Hotel/Motel room, Provided, that the tax shall not be imposed on any consumer occupying a Hotel/Motel room for Thirty or more-consecutive days.

4-302-3. The rate of tax imposed shall be Three (3) percent of the consideration paid for the use or occupancy of a Hotel/Motel room. Such consideration shall not include the amount of tax imposed on the transaction under Article Fifteen, Chapter Eleven of the W.Va. Code, or charges for meals, valet services, room service, telephone service or other charges or consideration not paid for use of occupancy of a Hotel/Motel room.

4-302-4. Consideration means the amount received in money, credits, property or other consideration for or in exchange for right to occupy a Hotel/Motel room.

4-302-5. Hotel means any facility, building or buildings, publicly or privately owned (including a facility located in a state, county or municipal park), in which the public may, for a consideration, obtain sleeping accommodations. The term shall include, but not be limited to, boarding houses, hotels, motels, inns, courts, lodges, cabins and tourist homes. The term "Hotel" shall include state, county parks offering accommodations as herein set forth. The term "Hotel" shall not be construed to mean any Hospital, Sanitarium, extended Care Facility, or Nursing Home.

4-302-6. "Hotel room" means any room or suite of rooms or other facility affording sleeping accommodations to the general public