



# JACKSON COUNTY ROOM OCCUPANCY TAX RETURN FORM

ACCOUNT#

NAME OF ENTITY

ADDRESS

E-MAIL ADDRESS

FOR CALENDAR MONTH:

6%

Total

Total Occupancy Sales Excluding Tax

Collected Occupancy Tax @ 6%

Failure to File

Failure to Pay Tax When Due

TOTAL DUE:

Number of Room Nights Available (Hotel/Motel Only)

Number of Room Nights Rented (Hotel/Motel Only)

## AUTHORIZED SIGNATURE AND CERTIFICATION:

This report must be signed by the owner of a business; or if a partnership, by a partner; or if a corporation, by an authorized officer.

I hereby certify that this return is to the best of my knowledge a true and complete report.

AUTHORIZED SIGNATURE

TITLE

DATE

Contact Person: Name (Printed)

Address:

## INSTRUCTIONS AND EXPLANATION OF PENALTIES:

Effective July 1, 2025 a six percent (6%) room occupancy tax should be collected on the gross receipts derived from the rental of any room, lodging, or similar accommodation furnished by any hotel, motel, inn, or similar place within Jackson County that is subject to the sales tax imposed by the state under the G.S. 105-164.4(3). This return is required to be filed along with applicable payment to Jackson County on or before the 20th day of the month following the month in which the occupancy tax accrues.

## PENALTIES:

**FAILURE TO FILE RETURN:** The penalty is 5% of the amount of the tax if the failure is not more than one month, with an additional 5% for each month, or fraction thereof, during which the failure continues, not exceeding 25% in the aggregate, or \$5.00, whichever is greater.

**FAILURE TO PAY TAX WHEN DUE:** The penalty is 10% of the amount of the tax for failure to pay the tax when due, without intent to evade the tax, except the penalty shall in no event be less than \$5.00. (Minimum penalty is \$5.00.)

Any questions regarding the room occupancy tax should be directed to the County Finance Office at 828-631-2251.

REMIT FORM AND CHECK ON OR BEFORE THE 20TH OF THE MONTH TO:

JACKSON COUNTY FINANCE OFFICE  
401 GRINDSTAFF COVE ROAD  
SYLVA, NC 28779  
FAX: 828-586-7506