HOTEL RENTAL TAX INFORMATION

1) HOTEL RENTAL TAX IN GENERAL

Chapter 22 of the Rockville City Code, as authorized under Article 24 Section 9-608 of the Annotated Code of Maryland, imposes a 2% Hotel Rental Tax upon each person, who for any period not exceeding four (4) consecutive months, 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 monthly report and remittance of tax collected to the City of Rockville.

2) ACCOUNT NUMBERS AND QUESTIONS

To answer any questions contact the City of Rockville Finance Department 111 Maryland Ave. Rockville, Maryland 20850. Telephone 240-314-8400. To obtain a Hotel Rental Tax Form go online to: http://www.rockvillemd.gov or email financeinquiry@rockvillemd.gov

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 immediately preceding calendar month. Whenever any entity responsible for collecting and paying this tax to the City of Rockville should cease to operate or otherwise dispose of this business, such person shall immediately file a report and remit the tax due.

4) INTEREST AND PENALTY

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

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 Director of Finance or an authorized representative.

6) EXEMPTIONS FROM TAX

Room rentals paid to any hospital, medical clinic, nursing home, rest home, home for aged persons or non-profit educational organizations are exempt from the Hotel Rental Tax and no reports are due from such organizations.

Room rentals occupied by a foreign government official or diplomat, when a valid exemption card issued by the U.S Department of State is presented to the hotel.

7) NO EXEMPTIONS FROM TAX

No exemption will be granted to any Federal, State, County or other municipal officials, unless specifically provisioned by the City of Rockville.

8) **RATE OF TAX (Effective October 1, 2008)**

The 2% tax rate is effective after 12:01 a.m., October 1, 2008.

9) CONFIDENTIALITY

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

CITY OF ROCKVILLE, MARYLAND
DEPARTMENT OF FINANCE
111 MARYLAND AVENUE ROCKVILLE, MARYLAND 20850
240-314-8400

HOTEL RENTAL TAX REPORT

HOTEL NAME _____

ADDRESS _____

_____

_____

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 the Month of _____ 20_____ $ _____

2. Exemptions $ _____
(Only those allowed under City Code Chapter 22 Sec.22-80(3) or specifically provisioned)

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) $ _____

5. If payment is delinquent (City Code Chapter 22 Sec. 22-84 (a))
   a) Interest of 1% per month or fraction thereof $ _____
   b) Penalty of 5% per month or fraction thereof to a maximum of 25% from the due date of the report $ _____

6. **Total Tax Due** (Including Interest and Penalty, if any) $ _____

(Make check payable to City of Rockville, mail one copy of the 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 is complete and accurate.

_____ _____
Signature Date

_____ _____
Printed name Title

If business has been discontinued or sold, state whether:

Permanent - Effective Date _____

Temporary - Effective Dates From _____ to _____

Sold - Effective Date _____

Purchaser's Name _____ Phone Number _____

Address _____