



Mercer County, West Virginia Monthly Return of Hotel Occupancy Tax



Name of Hotel/Motel _____

Address, Phone, and Email Address _____

Contact Name _____

For Month Ending: _____

Due on or Before: The fifteenth (15th) day of the calendar month following the month in which the tax was collected.

Gross Receipts All Hotel, Motel & Rooming, House Lodging furnished to Guests	\$ _____
1. Exempt Receipts* Direct pay by government entity or agency only.	\$ _____
2. Other Exemptions (Attach copy of Exemption Certificate)	\$ _____
3. Total Exempt Receipts (add lines 2 & 3)	\$ _____
4. Net Taxable Receipts (line 1 less line 4)	\$ _____
5. Tax Due (Enter 6% of line 5)	\$ _____
6. Credit or Debit (over or underpayment in prior month)	\$ _____
7. Penalty (\$1.00 per day for late return)	\$ _____
8. Total Tax Due (sum line 6, 7 & 8)	\$ _____

***The 30-day exemption from lodging tax has been removed from state code.**

**MAKE CHECKS PAYABLE TO: Mercer County Sheriff's Tax Office
1501 Main Street
Princeton, WV 24740**

I hereby certify that the information and statements contained in any schedules or exhibits attached are true and correct.

Signature Hotel Operator/Duly Authorized Agent

Date

In accordance with W. Va. Code 7-8-10, remittance of any taxes due the County must be paid in monthly installments on or before the fifteenth (15th) day of the calendar month next succeeding the month in which the tax accrued. For credit sales, a hotel operator doing business wholly or partially on credit basis shall require the consumer to pay the full amount of tax due upon credit sale at the time such sale is made or within thirty (30) days thereafter. For purposes the calculation above, a credit sale will not be considered accrued until actually received, or the expiration of the thirty-day deadline, whichever occurs first.