



DORCHESTER COUNTY, MARYLAND

HOTEL RENTAL TAX

(Pursuant to Article VII, Chapter 144 of the Dorchester County Code)



DEFINITIONS:

Hotel-An establishment that offers sleeping accommodations for compensation, which includes but is not limited to apartments, cottages, hostelrys, inns, motels, rooming houses, and tourist homes.

Hotel Tax-A tax calculated on transient charges authorized under Article VII, Section 144 of the Dorchester Code.

Transient Charge-A hotel charge for sleeping accommodations for a period not exceeding four consecutive months.

Rooms Available-Number of rooms available for rent during month.

Rooms Sold-Number of rooms sold for rent during month.

of Check-Ins-Number of check-ins processed during month.

Rooms Revenue-Total transient charges subject to the hotel tax.

Interest-If the tax is not paid on or before the due date, interest must be paid on the amount of the underpayment from the due date to the date paid. The interest rate is 1% per month.

Penalty-If you fail to file a return within one month after the payment was due, add to the tax a 10% penalty.

Discount-A hotel is allowed an administrative cost discount of 1.5% of the tax collected, if remitted and filed timely.

FILING A RETURN AND PAYMENT OF TAX:

This return must be filed with the full payment of taxes due within 21 days of the month covered by this return.

A return will not be considered as timely filed unless all information is completed and remittance is included.

Make remittance payable to the order of DORCHESTER COUNTY. Mail the return, remittance, and all accompanying documents to: DORCHESTER COUNTY TREASURER, P.O. BOX 66, CAMBRIDGE, MD 21613.

COLLECTION OF TAX:

Dorchester County may file a civil action to collect unpaid hotel rental tax by distraint; also, any unpaid hotel rental tax in Dorchester County is a lien against the real and personal property of the person or corporation owing the tax and is collectible in the same manner as the property tax may be collected under the Tax-Property Article of the Annotated Code of Maryland.

Detach at perforation and return with remittance. Retain a copy of return for your records.

MONTHLY HOTEL RENTAL TAX RETURN

Business Name: _____

Physical Address: _____

City, State, Zip: _____

Rooms Revenue:		For Month Ending:	
x 5% Hotel Tax:			
Plus Interest:		Rooms Available:	
Plus Penalty:		Rooms Sold:	
Less Discount:		# of Check-ins:	
Total Remittance:			

CERTIFICATION OF TAXPAYER: I hereby certify that this return, including any accompanying schedules or statements has been examined by me and is, to the best of my knowledge and belief, true, correct and complete.

Signature of Owner, Partner, or Corporate Officer

Phone Number

Date

DORCHESTER