

## **NOTICE**

On November 2, 2018, the Corporation of Bolivar adopted a Hotel Occupancy Tax. This tax applies to all hotels in the municipality and is to be paid by the Hotel Operator each quarter.

This notice serves as a helpful guide for interested parties but is in no manner to be binding nor considered legal advice.

Starting January 1, 2019, Hotel Operators are to begin charging a 5% tax on the price/consideration paid by consumers/customers/guest for hotel rooms.

The Hotel Operator shall separately state and itemize the imposed 5% tax on all invoices, accounts, books of account, and records relating to the price paid for occupancy or use of a hotel room.

The consumer shall pay to the Hotel Operator the amount of tax imposed. A Hotel Operator shall not represent to the public that it will absorb all or any part of the tax or that the tax is not an element in the price of the hotel room.

On or before the 15 day of April, July, October, and January, the Hotel Operator shall prepare a

Hotel Occupancy Tax Return form and deliver said form to the Sheriff of Jefferson County along with the tax collected by the Hotel Operator during the preceding quarter.

The Hotel Operator is to account for and keep complete and accurate records of the price paid for the use/occupancy of a hotel room as well as records of the tax collected for each use. These records are to be kept for at least three [3] years.

“Hotel” means any facility in which the public may obtain sleeping accommodations. These include, but is not limited to: hotels, motels, boarding houses, inns, lodges, cabins, tourist homes, condominiums, etc.

“Hotel Operator” includes, but is not limited to: owner, proprietor, lessee, licensee, receiver, and executor.

Hotel Occupancy Return form can be found [here](#).