



Remit to:  
Leon County Auditor  
P O Box 898  
Centerville, TX 75833

## REPORT OF HOTEL OCCUPANCY TAX COUNTY OF LEON

**For Information:**  
(903) 536-2709  
FAX: (903) 536-5801  
susan.pugh@co.leon.tx.us

(a) REPORTING PERIOD			(b) DUE DATE (see below)			(d) LOCATION	(e) PAYMENT INFO
MONTH	DAY	YEAR	MONTH	DAY	YEAR	<input type="checkbox"/> Located in the Cities of Leona, Centerville, Oakwood, Buffalo, Jewett, Normangee, Hilltop Lakes (All of these cities are within Leon County)  <input type="checkbox"/> Located in Leon County (but outside the Cities of Leona, Centerville, Oakwood, Buffalo, Jewett, Normangee or Hilltop Lakes city limits)	<input type="checkbox"/> Reporting taxes for the County of Leon
(Quarter Ended)							
(c) FILING			Occupancy Tax and report are due on or before the last day of the month following the REPORTING PERIOD in (a).				
<input type="checkbox"/> On Time <input type="checkbox"/> Late							

(f) TRADE NAME AND CONTACT INFORMATION		(g) STATUS OF BUSINESS
Trade Name:	Is this location still in business? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Owner Name	MAKE CHANGES HERE  If no, as of what date sold/transferred/closed:  If this location has been sold or transferred, provide the new trade name, the new owner's name, address and telephone number:	
Location Address:		
Mailing Address:		
Contact: Telephone Number: ( ) -		

(h) HOTEL OCCUPANCY TAX CALCULATIONS		LEON COUNTY	
The Leon County Auditor collects HOTEL OCCUPANCY TAXES for Leon County. Accommodations located in Leon County, including those in municipalities, will be reported in column (i).		(i) Receipts for locations in Leon County	
1) <b>TOTAL GROSS RECEIPTS:</b> Enter the gross receipts for all sleeping accommodations rented, including sleeping accommodations claiming exemption. Do not include miscellaneous charges such as for telephone, safes, personal services, and/or minibar, etc.	\$		
2) <b>EXEMPTIONS:</b> Enter exempted receipts. A Texas Hotel Occupancy Tax Exemption Certificate (Form 12-302) must be completed for each exemption claimed on this line. (Note: <i>Local exemptions are the same as state exemptions - see instructions for details of allowable exemptions.</i> )	-		
3) <b>TAXABLE RECEIPTS:</b> Enter the total taxable receipts by subtracting the EXEMPTED receipts (line 2) from the TOTAL RECEIPTS (line 1).	=		
4) <b>TAX RATE FOR LEON COUNTY:</b>	X	<b>2.00%</b>	
5) <b>TAX:</b> Multiply the TAXABLE RECEIPTS (line 3) by the TAX RATE (line 4) and enter results. If paid on or before DUE DATE (b), enter this amount on line (9). If paid after the DUE DATE (b), go to line (6 and 7) and calculate late charges.	=		
LATE CHARGES	6) <b>PENALTY CALCULATION:</b> Delinquent taxes accrue a five percent (5%) penalty on the first day of the first (1st) calendar month following the due date in box (b). An additional five percent (5%) penalty accrues on the first day of the second (2nd) calendar month following the due date in box (b). Multiply the applicable penalty times the amount of tax in column 5(i) and enter the results in column 6(i). Note: The minimum penalty for late payment is \$5.00	(j) PENALTY RATE <input type="checkbox"/> 5% - 1st Month Late or <input type="checkbox"/> 10% - 2nd Month Late	+
	7) <b>INTEREST RATE CALCULATION:</b> Delinquent taxes and penalties accrue interest on the first (1st) day of each month beginning on the 61st day after the due date in box (b) at the annual rate of 10 percent (10%) per annum. Multiply the monthly interest rate (0.8333% times the number of months delinquent and enter the percentage in box (j)). Calculate the amount of interest due by multiplying the percentage in box (j) times the sum of the amount of tax in column 5(i) plus the amount of PENALTY in column 6(i) and enter the results in column 7(i).	(k) INTEREST RATE  %	+
8) <b>TOTAL LATE CHARGES:</b> Add the amounts on lines (6) and (7), and enter the total in column (i) at right.	=		
9) <b>AMOUNT DUE:</b> If paying the current tax, enter the totals from line (5), column (i) and proceed to the instruction in TOTAL TAX DUE below. If paying after the DUE DATE (b), enter the sums of line (5) (TOTAL) and line (8) (TOTAL LATE CHARGES), column (i) and proceed to the instructions in TOTAL TAX DUE below.	\$		
10) <b>TOTAL TAX DUE:</b> Add total amount(s) due on line (9), column (i), and return this report with your check or money order payable to Leon County Treasurer.	\$		

**AFFIDAVIT**

I, \_\_\_\_\_ (PRINT NAME), am the \_\_\_ owner, \_\_\_ controller, or \_\_\_ other. I declare that the information contained in this document covering the above period is accurate, true, and correct, to the best of my knowledge and belief.

Date	Telephone Number	Title or Capacity	Signature of Affiant
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