

FACT SHEET - BRUNSWICK COUNTY 1% ROOM OCCUPANCY TAX

OCCUPANCY TAX- a room occupancy tax of one percent (1%) is imposed on the gross receipts derived from the rental of any room, lodging or accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the county subject to the sales tax under G.S. 105-164.4(a) (3) solely because they are rented for less than fifteen (15) days. This tax is also in addition to any State or Local sales Tax.

EXEMPTIONS-This tax does not apply to accommodations furnished by nonprofit charitable, educational, benevolent, or religious organizations when furnished in furtherance of their nonprofit purpose. This tax also does not apply to room rentals supplied to the same person for a period of ninety (90) consecutive days or longer.

Sales made directly to and paid **directly** by the United States government (Federal Government and Military Personnel) are tax exempt. Note: Sales to the Army National Guard are not tax exempt due to funding provided by the State.

ADMINISTRATION- Brunswick County Revenue Department will receive the Municipal and Individual Room Occupancy Tax Returns. The tax and form is due on or before the 15th day of the following month in which the tax accrues. Returns and payments filed by U.S. Mail are deemed to be filed on the date shown on the postmark stamped by the United States Postal Service. **RETURNS MUST BE FILED EVEN IF TAXES ARE NOT DUE.**

Note: If you are required to remit an occupancy tax and are within one of the municipalities jurisdictions listed below, please remit the Brunswick County 1% Occupancy Tax directly to that municipality:

- Town of Sunset Beach
- Town of Ocean Isle Beach
- Town of Caswell Beach
- Town of Holden Beach

If you do not have to remit the Room Occupancy Tax to one of the above referenced municipalities, please complete the individual return and send along with payment payable to Brunswick County and mail to:

Brunswick County Revenue Department
P.O. Box 249
Bolivia, NC 28422

PENALTIES/FAILURE TO FILE: If the return is filed after the due date, add a penalty of 5% of the occupancy tax due. If the tax is not paid when due, add penalty of 10% of the occupancy tax due. Should the return be RECEIVED more than 30 days late, an additional tax of 5% of the occupancy tax due should be added for each 30 days or fraction thereof. The State Law requires a 15% penalty any month the report and tax are not RECEIVED by the due date (G.S. 105-23 6. Penalties).

Any person, firm corporation or association which willfully attempts in any matter to evade the occupancy tax or make a return, and who willfully fails to pay such tax or make and file such return, shall, in addition to the penalties imposed, be guilty of a misdemeanor, and shall be punished by a fine not to exceed \$1,000 or imprisonment not to exceed six months, or by both.