



Revised (July 2007)

Kanawha County, West Virginia

HOTEL/MOTEL OCCUPANCY TAX REMITTANCE FORM

Name of Hotel/Motel _____

For the Month Ending _____

Make checks payable to: Kanawha County Sheriff c/o Hotel/Motel Tax 409 Virginia St. E. Room 120 Charleston, WV 25301	Occupancy Receipts	\$ _____
	(Less Adjustments*)	\$ _____
	Total Adjusted Receipts	\$ _____
	6% of Total Adjusted Receipts	\$ _____
	Penalty (5%) for late payment	\$ _____
TOTAL REMITTANCE TO SHERIFF \$ _____		

* W. Va. Code §7-18-1 states in pertinent part that the tax shall not be imposed on any consumer occupying a hotel room for thirty or more consecutive days.

As signator below, I hereby certify that the information provided on this form is accurate to my knowledge and belief, and that we have complied with W. Va. Law, and County Commission Ordinances.

Signature-Hotel Operator/Duly Authorized Agent

Date

Effective August 1, 2007, the County Commission of Kanawha County, West Virginia imposed by Ordinance, a six percent (6%) tax on the consideration paid for the use of a hotel/motel room. 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 (15) 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 a credit basis shall require the consumer to pay the full amount of tax due upon a credit sale at the time such sale is made or within thirty (30) days thereafter. For purposes of 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.

A penalty of five percent (5%) shall be added to the amount due for any remittance that is not received in a timely manner as previously described. An additional one percent (1%) shall be added to the amount due for each month that the tax is not paid, until such time that remittance in full is delivered to the Sheriff. Prior delinquencies must be paid before a current remittance is accepted.