

KENT COUNTY MARYLAND QUARTERLY RENTAL TAX REPORT

Establishment Name:
Establishment Address:
Email Address:

Who is required to file this form- Any establishment that provides sleeping accommodations for compensation for a period not exceeding 4 months

*****A report must be filed, even if no tax is due.*****

Important Information About This Report

Establishment Responsibilities - 1) give the person required to pay a transient charge a bill that identifies the hotel rental tax as a separate item from any other charge, 2) collect the hotel rental tax, 3) hold the hotel rental tax in trust for the County until the due date. Refer to Article 24, Title 9, Subtitle 3 of the Maryland Annotated Code for more information.

Hotel Rental Tax - the hotel rental tax rate for Kent County is 5%.

Due Date - This report is due the 21st day of the month following the quarter that Hotel Rental Tax was collected for. For example Hotel Rental Tax collected for January, February and March would be due on April 21st.

Discount - a hotel is allowed to deduct a discount (for administrative expenses) of 1.5% of the gross amount of the hotel tax collected if this report and payment are received by the due date.

Interest - if a hotel fails to pay the hotel rental tax by the due date, interest will be charged on the unpaid hotel rental tax from the due date until the date the tax is paid. The interest rate is .5% for each month or fraction of a month.

Penalty - if a hotel fails to pay hotel rental tax within one month of the due date, a penalty of 10% (in addition to interest) will be charged on the unpaid hotel rental tax.

****Make Checks Payable to The County Commissioners of Kent County****
****Return to Kent County Office of Finance, 400 High Street, Chestertown, Maryland 21620****

Hotel Rental Tax Report Filed for: 20__			
__ Jan, Feb, Mar	__ Apr, May, Jun	__ July, Aug, Sept	__ Oct, Nov, Dec

Rental Information	
1	Number of Rentals Available (Per Day)
2	Total Rentals This Quarter
3	Number of Guests who Checked In this Quarter

Rental Receipts Subject to Tax	
4	Gross Rental Receipts - 1st month of the quarter
5	Gross Rental Receipts - 2nd month of the quarter
6	Gross Rental Receipts - 3rd month of the quarter
7	Gross Rental Receipts - total for the quarter (line 4 + line 5 + line 6)
8	Subtract: Rental Receipts from Non-Transients - (length of stay exceeds 4 months)
9	Rental Receipts Subject to Tax

Hotel Rental Tax Calculation		
10	Tax Due	(line 9 X .05)
11	Subtract: Discount of 1.5% if tax is paid prior to the due date	(line 10 X .015)
12	Add: Interest of 1/2% per month if tax is paid after the due date	(line 10 X .005 X # of days past due/30)
13	Add: Penalty of 10% if tax is not paid within 30 days of the due date	(line 10 X .10)
14	Total Tax Due	(line 10 - line 11 + line 12 + line 13)

I DECLARE UNDER PENALTIES OF PERJURY THAT THIS RETURN (INCLUDING ANY ACCOMPANYING SCHEDULES AND STATEMENTS) HAS BEEN EXAMINED BY ME AND, TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS A TRUE AND COMPLETE RETURN.

SIGNATURE OF TAXPAYER OR AGENT	TITLE	DATE
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