CITY OF SOUTH CHARLESTON, WEST VIRGINIA

HOTEL / MOTEL OCCUPANCY TAX RETURN

Monthly return and payment due by the 15th of the following month

For reporting periods beginning January 1, 2027

PIDN: _____ **Month / Year:** _____

Business Name: _____

Property Address: _____

Mailing Address: _____

City, State, ZIP: _____

Telephone: _____ **FEIN:** _____

TAX CALCULATION	AMOUNT
1. Gross room rental consideration (see instructions)	$
2. Less: direct billings to the Federal Government	$
3. Less: direct billings to WV / its political subdivisions	$
4. Taxable room rentals (Line 1 minus Lines 2 and 3)	$
5. Tax calculated (Line 4 x 6%)	$
6. Hotel occupancy tax actually collected for the period	$
7. Current tax due (greater of Line 5 or Line 6)	$
8. Penalties / interest assessed by the City, if applicable	$
9. Prior balance due (per City records)	$
10. Less: credit authorized by the City	$
11. TOTAL DUE (Lines 7 + 8 + 9 - 10)	$

Effective January 1, 2027: no exemption based on stays of 30 or more consecutive days.

Report each exempt rental amount only once. Retain supporting records.

I certify that this return is true, correct and complete to the best of my knowledge.

_____ _____

Signature of hotel operator or duly authorized agent Date

_____

Printed Name / Title

Make checks payable to: City of South Charleston

Business Tax Division | PO Box 8597 | South Charleston, WV 25303

Article 741, South Charleston City Code | See filing instructions on page 2.

HOTEL / MOTEL OCCUPANCY TAX

Filing Instructions | South Charleston City Code, Article 741

Effective for reporting periods beginning January 1, 2027

1. Filing period, due date and payment - Section 741.10

File monthly for the preceding month. Both the signed return and payment are due on or before the 15th day of the following calendar month. Payment of the amount due must accompany the return. The hotel operator or a duly authorized agent must sign the return.

2. Room rental consideration and the 6% rate - Sections 741.01-741.03

Line 1: Report consideration for the right to use or occupy hotel rooms within South Charleston, including exempt room rentals reported on Lines 2-3. Consideration includes money, credits, property and other consideration. Exclude separately stated hotel occupancy tax, West Virginia sales tax, and charges for meals, valet service, room service, telephone service and other items not paid for room use or occupancy. Do not also deduct excluded items on Lines 2-3. Banquet and meeting rooms not primarily used for, or with, sleeping accommodations are outside the definition of a hotel room. Multiply taxable room rentals on Line 4 by 6%.

3. Long-term stays and government exemptions - Sections 741.01 and 741.05

Effective January 1, 2027, a hotel/motel stay is not exempt merely because it lasts 30 or more consecutive days. Include these room rentals in taxable consideration unless another applicable exemption or exclusion applies. Line 2: Report occupancy billed directly to the Federal Government. Line 3: Report occupancy billed directly to West Virginia or its political subdivisions. Rooms paid for by federal or State employees and later reimbursed are taxable. Deduct only amounts included on Line 1, and do not count the same rental in more than one exemption category. Retain records supporting the exemptions claimed.

4. Tax collected and remitted - Sections 741.04, 741.08 and 741.09

Line 6: Enter all hotel occupancy tax collected for the reporting period. All tax collected must be remitted, even when it exceeds the 6% calculation; use the greater of Lines 5 and 6 on Line 7. Failure to collect generally does not relieve the operator of liability, subject to the evidence-based exception in Section 741.08. Separately state the tax on customer bills, invoices and related records. Do not represent that the operator absorbs the tax. Tax collected is held in trust until remitted.

5. Credit sales - Sections 741.06 and 741.10

On a credit sale, require payment of the tax when the sale is made or within 30 days thereafter. If not collected at the time of sale, tax accrues when received or when the 30-day period expires, whichever occurs first. Apply this timing when determining the reporting month for the related taxable consideration and tax.

6. Balances, credits and additions - Section 741.13

Enter City-assessed penalties or interest, any prior balance shown by the City, and only credits authorized by the City. Section 741.13 generally aligns administration with B&O procedures and permits the Treasurer to establish additional procedures. This form does not apply the B&O exemption or prescribe B&O late-charge rates.

7. Record retention and accuracy - Sections 741.11 and 741.99

Keep complete and accurate records of taxable sales, charges, tax collected, invoices and supporting documents for at least three years. Keep them longer if required by the City; earlier destruction requires written City consent. Willful failure to collect, pay or file, and fraudulent returns or tax evasion, are subject to the penalties in Section 741.99.