



## TRANSIENT LODGING TAX

### GENERAL INFORMATION

City of Mesa Ordinance Number 1914 effective March 6, 1985, imposes a Transient Lodging Tax for the occupancy of space or use of furnishings or other services or accommodations, in a hotel, motel or any other structure intended for the occupancy by transients for dwelling, lodging or sleeping purposes for a period of thirty (30) consecutive calendar days or less.

### RATE (AMOUNT OF TAX)

3 % OF GROSS INCOME (through December 31, 2010)

5 % OF GROSS INCOME (effective beginning January 1, 2011)

### WHEN TO REPORT

You will receive a reporting form each month for the purpose of remitting your tax. **If you have not had any taxable activity for a reporting period a form still needs to be submitted showing no tax owed.**

### DELINQUENCY DATE; PENALTIES AND INTEREST

Your taxes are due and payable on or before the 20th day of the month succeeding the month for which you are reporting. All returns received within the Licensing Office on or before the last business day of the month will not be assessed penalty or interest. The last business day of the month is considered the delinquency date for the application of penalties and interest to late filed reports and/or payment of taxes due.

- Interest is prorated on delinquent unpaid taxes until paid and cannot be waived. This interest rate is subject to change on a quarterly basis as established by the I.R.S.
- The penalty structure is:
  - 10% of the tax due for failure to pay tax.
  - 5% per month of the tax due for any period for which a return was not timely filed.
  - The combination of the above two penalties cannot exceed 25%

### WHEN TO NOTIFY US (in writing)

- If you change your mailing address
- If you change your business location
- When you are no longer doing business in Mesa

For detailed information visit our website at [www.mesaaz.gov/salestax](http://www.mesaaz.gov/salestax) or call us at (480) 644-2316.



Revenue Collection Operations
Licensing Office

Location: 55 North Center Street, Mesa, Arizona 85201
Mailing: PO Box 1466, Mesa, AZ 85211-1466
Phone: (480) 644-2316
Hours: 7:00 AM - 6:00 PM
Days: Monday - Thursday
Closed on Fridays

License:
Reporting Period:
Due Date:
MONTH

Please indicate mailing address change here:

CANCEL LICENSE:
Check here and sign at the bottom to cancel your license.

Reason \_\_\_\_\_

Date Business Closed \_\_\_\_\_

TRANSIENT LODGING TAX (TLT) RETURN

Any questions regarding this Tax Return, please call the City of Mesa at (480) 644-2316.

PLEASE USE BLACK INK!

Part 1 - Gross Income

Total amount charged for transient lodging including the use of furnishings.\* (Do NOT include Tax collected in this amount.)

\_\_\_\_\_

Part 2 - Calculation of Tax

(1) 5 % of Gross Income

\_\_\_\_\_

(2) Excess Tax Collected

\_\_\_\_\_

(3) Penalty and Interest \*\*

\_\_\_\_\_

(4) Apply Credit

\_\_\_\_\_

Total Due Add (1), (2) and (3). Subtract (4)

\_\_\_\_\_

Part 3 - Affirmation

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. By signing this form, I acknowledge the personal liability under MCC section 1-32-300. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Taxpayer's Signature

Date

Paid Preparer's Signature

Print Taxpayer's Name

Phone (Required)

Print Paid Preparer's Name

The due date for the Transient Lodging Tax (TLT) is the 20th of the month following the reporting period. A return is considered timely if received by the last business day of the month. A business day is any day except Friday, Saturday, Sunday, or legal city holiday.

\* Transient Lodging - The tax is due on occupancy for the first 29 consecutive days.

\*\* Penalty - Failure to file is 5% of tax due, accumulating monthly. Failure to pay is 10% of tax due. Combined penalties not to exceed 25%.

Interest - Interest rate is the same as the State rate and continues to accrue until taxes are paid.

A SIGNATURE IS REQUIRED TO MAKE THIS RETURN VALID

Return original with remittance in envelope provided.

Please make check payable to: CITY OF MESA