



Monthly Lodging Tax and Extended Stay Leisure Fee Return

Taxpayer ID number: _ _ - _ _ _ _ _ _ _ Month ending: _ _ / _ _ / _ _ _ _

Name of Business: _____

LODGING TAX

1. Total Gross Sales*: _____
2. Less Bad Debts or Refunds**: _____
3. Less Lodging Tax Exempt Revenues***: _____
4. Lodging Taxable Revenues: (Line 1 less lines 2 & 3) _____
5. Lodging Tax Due: (line 4 times 3%) _____ \$ _____

LEISURE FEES

6. Total number of extended stays nights for this reporting period: **(must attach your Extended Stay Guest Report)****** _____
7. Extended Stay Leisure Fee Due: (Line 7 times \$1.00 per day) _____ \$ _____

TOTAL AMOUNT OF LODGING AND LEISURE FEES DUE (add lines 5 and 7) \$ _____

I declare this return has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Signature of Tax Payer's Representative

Date: _ _ / _ _ / _ _ _ _

Payment is due monthly, on or before the last day of the next succeeding month. Please mail payment by check or money order (no cash) to:

City of Minot Auditor's Office
PO Box 5006
Minot ND 58702-5006

Definitions:

1. *Gross Sales - This amount includes transaction items such as room rate revenue, no-show revenue, rollaway fees, and the pet fees charged for the pet to occupy the room. Gross Sales revenue must trace back to a monthly summary transaction report or franchise report. Gross sales do not include fees for room damages caused by a pet or any other damage fees, or any other miscellaneous income such as pantry, food, beverages, or meeting rooms.
2. **Bad debt or refunds - This amount includes room revenue of which was uncollectible or was refunded to the customer due to a credit card dispute and was charged back to the hotel. On the chargeback, ONLY the room revenue is bad debt, it does not include any taxes. This bad debt must be documented by copies of the disputed transaction receipt from the bankcard showing disputed amount and date along with a copy of the guest folio in the same amount. Disputed damage fees are not included as they are not included in the Gross Sales revenue and are not occupancy taxable revenue.
3. ***Tax Exempt Revenue - This amount includes room revenue for guests who checked in with a North Dakota State Tax Certificate copy or are State or Federal Government guests with an exemption certificate number such as US Air Force, National Guard, US Border Patrol, US Marshall, FBI, etc. Tax exempt from federal income or tax exempt certificates issued from any other state other than North Dakota or tribal are not exempt from occupancy taxes. They would be exempt from federal taxes or taxes within the state of which the exempt certificate was issued only. In summary, to be exempt, the guest must have a North Dakota issued exemption or be a government agency.
4. ****Extended Stay Guest - is a guest that meets the 30+ night threshold stays. The extended stay guest report must include the guest's name, check-in date, departure date, and room revenue and must be submitted along with the monthly reporting of leisure fees. This would be "Exempt All" reports in most hotel reporting systems.
5. *****Leisure Fees - The total leisure fees must trace back to a monthly summary transaction report or franchise report showing a transaction line item "Leisure fees" and be comparable against the Extended Stay Guest report (Exempt All report).