

# MONTHLY RETURN OF TRANSIENT ROOM TAX HENDERSON, KENTUCKY

**MONTH ENDING:** \_\_\_\_\_

NAME OF PROPERTY: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_ LOCATION \_\_\_\_\_

## LOCATION

(If other than mailing address)

- A. All properties must file a transient room tax return each month even though no tax is due.
- B. Each room occupied is subject to 3% room tax. (Transient room tax shall not apply for accommodations supplied for a period of thirty (30) days or more to a person.)
- C. Transient room tax return and payment are due by the 20<sup>th</sup> of each month and must be received by the City of Henderson no later than 30 days following the month in which the tax was collected.
- D. All transient room tax returns must include a copy of the Kentucky Sales and Use Tax return, which covers the same time period. Failure to do so will result in having all documentation returned while penalty and interest will apply. Those businesses that are required to file a quarterly Kentucky Sales and Use Tax Return will be exempt from monthly reporting and shall file a quarterly return by the 20<sup>th</sup> of the month following each calendar quarter.
- E. Any changes in ownership or address must be reported in writing to the City of Henderson immediately. A certificate and affidavit of ownership must be filed annually in July or immediately upon change in ownership.
- F. Any returns and payment received after the due date will be assessed a penalty of 6% of the amount due plus .03% (.0003) daily for each day of non-payment. Should there be any outstanding penalty or interest due upon receipt of tax payment, those penalties and interest will first be satisfied with the remaining applied to taxes owed.

Example: Tax Paid - \$1,000 paid 30 days late.  
Penalty -  $\$1,000 \times 6\% = \$60.00$   
Interest-  $\$1,000 \times 0.03\% (.0003) \times 30 \text{ days} = \$9.00$   
**Total Penalty & Interest Due - \$ 69.00**

- G. If report and payment is not received within 30 days of due date, notice of non-receipt will be sent to the property owner by the city attorneys' office.
- H. If report and payment is not received within 60 days of due date, the City of Henderson will take appropriate action to collect the amount past due including all penalties and interest.

## **COMPUTATION OF TAX**

1. Gross Room Rentals	\$ _____	Check No : _____
2. Tax (3% of line 1)	\$ _____	Date of Check: _____
3. Penalty 6% of line 2	\$ _____	
4. Interest (if due).03% (.0003) of line 2 x number days late.(See example in F.)	\$ _____	
5. <b>TOTAL</b>	\$ _____	

I hereby certify that the statement made herein and in any supporting schedules are true, correct and complete to the best of my knowledge.

Signature of individual preparing return:

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**PHONE NUMBER**

Official Title: \_\_\_\_\_

MAKE CHECK PAYABLE AND MAIL TO:

CITY OF HENDERSON  
P.O BOX 716  
HENDERSON, KY 42419

**RETURN MUST BE SIGNED**