

**5% EXCISE TAX ON ROOMS, LODGINGS, & ACCOMMODATIONS**



**COLUMBIA COUNTY BOARD OF COMMISSIONERS  
FINANCE DEPARTMENT  
P.O. BOX 498  
EVANS, GA 30809**

**BUSINESS NAME & ADDRESS**

**DATE SUBMITTED** \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**FOR MONTH OF** \_\_\_\_\_

**OWNER** \_\_\_\_\_

**EMAIL** \_\_\_\_\_  
**PHONE** \_\_\_\_\_

**5% EXCISE TAX CALCULATION**

1. TOTAL GROSS SALES (as shown on your sales & use tax report submitted to the State of Georgia)	\$ _____
2. TAX EXEMPT SALES (as defined in Official Code of GA 48-13-51)	\$ _____
3. TOTAL TAXABLE SALES (line 1 – line 2)	\$ _____
4. 5% EXCISE TAX (line 3 X .05)	\$ _____
5. 3% DEALER’S COLLECTION FEE* (line 4 X .03)	\$ _____
6. NET REMITTANCE TO COUNTY (line 4 – line 5)	\$ _____

\*deductible only when amount of tax due is not delinquent and is limited to 3% of the tax collected

**METHOD OF REPORTING IS THE CASH \_\_\_\_\_ ACCRUAL \_\_\_\_\_ BASIS**

I certify that this return, including the accompanying schedules or stmts., has been examined by me and is to the best of my knowledge and belief a true & complete return, made in good faith, for the period stated.

THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 20\_\_\_\_\_

**(SIGNATURE)**

Return prepared by \_\_\_\_\_  
(name, phone number, email address)

**ALL PAYMENTS ARE TO BE MADE PAYABLE TO:  
COLUMBIA COUNTY BOARD OF COMMISSIONERS  
FINANCIAL SERVICES  
P. O. BOX 498, EVANS, GEORGIA 30809.**

The excise tax shall be remitted in accordance with Chapter 78 Article III of the Columbia County, GA Code of Ordinances. All books and records shall be subject to inspection and audit by the County to show compliance with this code. The hotel and motel excise tax levied in section 78-66 of the Columbia County, GA Code of Ordinances shall begin with the month of July 1990, and shall be payable within 20 days after the end of each month. This return must be filed and post-marked by the 20<sup>th</sup> of the month following the month the taxes are collected to avoid loss of dealer’s collection fee and the payment of penalty and interest.