

CITY OF NEW ORLEANS

BUSINESS NAME:

To file return online, go to www.nola.gov

Check here if amended return.

TAX PERIOD:

Important! Include your 9-digit account number ➔ ACCOUNT #:

H Short Term Rental Sales and Occupancy Taxes		- Do not use (\$) signs -	
H1	Gross Rentals (Total rental receipts made by property lessor including rental receipts collected and filed by third party (Short Term Rental platform), check H1A box to the right if using third party) H1A <input type="checkbox"/>	H1	.00
H2	Less Allowable Deductions (only lessor is allowed to deduct the rental receipts that were collected, reported and filed by third party as included on line H1). Third party platform name(s): _____	H2	.00
H3	TAXABLE AMOUNT (line H1 minus line H2)	H3	.00
H4	TAX DUE (11.75% of line H3. Any excess tax collected, include on this line and check box H4A to the right) H4A <input type="checkbox"/>	H4	.00
H5	Less Vendor's Compensation (1% of line H4 if timely)	H5	.00
H6	NET TAX DUE (line H4 minus line H5)	H6	.00
H7	INTEREST (0.0411% per day of line H6, from due date until paid)	H7	.00
H8	PENALTY (5% of line H6, for each 30 days late, or any fraction thereof, not to exceed 25%)	H8	.00
H9	TOTAL AMOUNT DUE (add lines H6 through H8)	H9	.00
R Occupancy Privilege Tax			
R1	Total Guest Room Capacity (total number of sleeping rooms available for rent)	R1	
R2	Total Number of Rooms Rented (including rooms rented by third party)	R2	
R3	Less Allowable Deductions (only property lessor is allowed to deduct the number of rooms that were rented, reported/filed by third party (Short Term Rental platform) as included on line R2)	R3	
R4	TAXABLE ROOMS (line R2 minus line R3)	R4	
R5	TAX DUE (multiply \$0.50/room by line R4)	R5	.00
R6	INTEREST (0.0411% per day of line R5, from due date until paid)	R6	.00
R7	TOTAL TAX AND INTEREST (line R5 plus line R6)	R7	.00
R8	PENALTY (20% of line R7 if late)	R8	.00
R9	TOTAL AMOUNT DUE (line R7 plus R8)	R9	.00
O Residential Occupancy Fee – Permit "R" and "C"			
O1	"R" ROOM FEE DUE (Multiply \$5.00/room by Total Rooms "R" from R4: _____)	O1	.00
O2	"C" ROOM FEE DUE (Multiply \$12.00/room by Total Rooms "C" from R4: _____)	O2	.00
T1	TOTAL PAYMENT DUE (Add lines H9, R9, O1 and O2)	T1	.00

To avoid interest and penalties, this return must be received with remittance on or before the 20th of the month following the period on this return. DO NOT use any other taxpayer's return, as this may result in an improper posting of your payment. No return will be accepted unless signed by the taxpayer or authorized agent.

I hereby certify under penalties of perjury that the information reported in this return is, to the best of my knowledge, true and correct.

DATE	TAXPAYER SIGNATURE
DATE	SIGNATURE OF PREPARER (IF NOT TAXPAYER)

SHORT TERM RENTAL TAXES/FEE: SALES TAX, OCCUPANCY TAX, OCCUPANCY PRIVILEGE TAX AND FEE RETURN FORM 8010 STR-R/C INSTRUCTIONS

These are the instructions for completing your Short Term Rental (STR) Sales Tax, Occupancy Tax, Occupancy Privilege Tax and Occupancy Fee Return. Please complete the form and return with payment in the enclosed envelope.

This form is scanned by a machine. Please print your numbers within the indicated space as shown below:

1 2 3 4 5 6 7 8 9 .00

Round off the amount to the nearest dollar. Do not use dollar signs (\$).

SECTION H - SALES TAX AND OCCUPANCY TAX

The furnishing of sleeping room to transient guest is a taxable service under Sections 150-441 and 150-576 of the City Code. **Effective July 1, 2016**, sales/use tax applies to any establishment furnishing one (1) or more sleeping rooms, cottages or cabins to transient guest(s). Establishments include but are not limited to a house, apartment, condominium, camp, cabin, or other building structure used as a residence for rent. In addition to sales/use tax, **effective September 1, 2020**, the City imposes 6.75% occupancy tax on the rental fees in accordance with Chapter 150, Article XIV of the City Code.

Short Term Rental Sales Tax applies only to charges made to transient guests. Whether a guest is transient or permanent, the transaction must be determined on a case by case basis using the following definitions:

Transient guest - one who pays for the room by the day or by the week.

Permanent guest - one who has a contract and pays for the room by the month and resides in the establishment for at least sixty (60) consecutive calendar days.

Line H1. GROSS RENTALS: Enter all total receipts of room rentals made by the property lessor for the reported month, including rental fees charged, reported and filed by third party (STR platform) and check the box H1A to the right.

Line H2. LESS TOTAL ALLOWABLE DEDUCTIONS: Only the property lessor is allowed to deduct the rental receipts that were collected, reported and filed by the third party and included on line H1. List the third party platform name(s) on the blank line: For example: Airbnb, Homeaway, etc.

Line H3. TAXABLE AMOUNT: Subtract line H2 from line H1.

Line H4. TAX DUE: Multiply line H3 by 11.75% (**Effective July 1, 2019, 5% sales/use tax rate and 6.75% Occupancy Tax rate, effective September 1, 2020**). If any excess tax collected over 11.75% tax rate, include on this line and check box H4A to the right.

Line H5. LESS VENDOR'S COMPENSATION: Only if payment is made **TIMELY** on or before the 20th day of the month in which the return is due, multiply line H4 by 1%. If payment is remitted **LATE**, enter "0.00".

Line H6. NET TAX DUE: Subtract line H5 from line H4.

Line H7. INTEREST: Effective January 1, 2024, interest due on late payment or unpaid tax balance shall be accrued daily (0.0411% per day) at an annual rate of 15%. If payment is made after the 20th of the month in which the return is due, multiply the total daily interest rate by line H6. Total daily interest rate is calculated at 0.0411% (0.000411) per day, computing from due date until paid. The daily interest rate applies only for filing the delinquent tax period of January 2024 and thereafter.

Line H8. PENALTY: If the payment is made after the 20th day of the month in which the return is due, multiply line H6 by 5% for each 30 days late, or any fraction of the 30 days from the due date until paid, not more than 25% of line H6.

Line H9. TOTAL AMOUNT DUE: Add lines H6, H7 and H8.

SECTION R - OCCUPANCY PRIVILEGE TAX

Effective July 1, 2016, Short Term Rental Occupancy Privilege Tax is charged to guest for the right to occupy a sleeping room, pursuant to Section 150-1002 of the City Code. This tax applies to any establishment furnishing one (1) or more sleeping rooms to transient guest(s). Establishments include but are not limited to a house, apartment, condominium, camp, cabin, or other building structure used as a residence for rent.

The tax rate is determined by the room capacity of the establishment in accordance with the following table:

GUEST ROOM CAPACITY	TAX RATE PER 24-HOUR PERIOD
300 Rooms or more	\$1.00/room
1 to 299 Rooms	\$0.50/room

Once the tax rate is determined, this rate should then be charged to persons occupying each room, per 24-hour period.

Line R1. TOTAL GUEST ROOM CAPACITY: Total number of sleeping rooms available for rent at the property.

Line R2. TOTAL ROOMS RENTED OUT: Add ALL total number of rooms rented from Permit "R"-Residential and Permit "C"-Commercial properties per night by the property lessor including the number of rooms that were rented, reported and filed by the third party (STR platform) for the entire month reported.

Line R3. LESS ALLOWABLE DEDUCTIONS: Only the property lessor is allowed to deduct the number of rooms that were rented, reported and filed by the third party (STR platform) as included on line R2.

Line R4. TAXABLE ROOMS: Subtract line R3 from line R2.

Line R5. TAX DUE: Multiply \$0.50 per room by line R4.

Line R6. INTEREST. Effective January 1, 2024, interest due on late payment or unpaid tax balance shall be accrued daily (0.0411% per day) at an annual rate of 15%. If payment is made after the 20th of the month in which the return is due, multiply the total daily interest rate by line R5. Total daily interest rate is calculated at 0.0411% (0.000411) per day, computing from due date until paid. The daily interest rate applies only for filing the delinquent tax period of January 2024 and thereafter.

Line R7. TOTAL TAX AND INTEREST: Line R5 plus Line R6.

Line R8. PENALTY: If payment is made after the 20th day of the month in which the return is due, multiply line R7 by 20%.

Line R9. TOTAL AMOUNT DUE: Add line R7 and line R8.

SECTION O - OCCUPANCY FEE--PERMIT TYPE "R" & "C"

Effective December 1, 2019, a new and a renewal STR Permit Type "R" - Residential zone is subject to Occupancy Fee of \$5.00 and Type "C" - Commercial zone is \$12.00 per room for each night of occupancy. The property owner/third party platform must collect and remit the appropriate fee from the guest(s) for the right to occupy a sleeping room pursuant to Sec. 26-616(C) of the City Code.

Line O1. "R" ROOM FEE DUE: On the blank line provided, enter Total "R" Rooms rented-Residential zone that are reported on line R4 and multiply by \$5.00/room.

Line O2. "C" ROOM FEE DUE: On the blank line provided, enter Total "C" Rooms rented-Commercial zone that are reported on line R4 and multiply by \$12.00/room.

Line T1. TOTAL PAYMENT DUE: Add lines H9, R9, O1 and O2.