MONTGOMERY COUNTY, MARYLAND
DIVISION OF TREASURY – EXCISE TAX UNIT
255 Rockville Pike, Suite L-15
Rockville, Maryland 20850 Phone: 240-777-0311
excisetax@montgomerycountymd.gov

Effective July 1, 2016

Assigned Account Number

ROOM RENTAL - TRANSIENT TAX APPLICATION

Contact Information

Name Under Which Business is Conducted:			
Address:			
City, State, Zip:			
Phone:		**Date Started Doing Business in Montgomery County:**	

Mailing Address:	
City, State, Zip:	

Type of Ownership

Individual Proprieter:		**Partnership:**		**Corporation:**		**Other*:**	
***Describe Other:**							

Name and Address of Owners/Partners/Principal Officers

#1 - Owner / Partner / Principal Officer Name:		**Mark Appropriate Box**		
Address:		**Owner**	**Partner**	**Principal Officer**
City, State, Zip:				

#2 - Owner / Partner / Principal Officer Name:		**Mark Appropriate Box**		
Address:		**Owner**	**Partner**	**Principal Officer**
City, State, Zip:				

#3 - Owner / Partner / Principal Officer Name:		**Mark Appropriate Box**		
Address:		**Owner**	**Partner**	**Principal Officer**
City, State, Zip:				

Accounting Method and Record Maintenance

Cash:		**Accrual Basis:**		**Other***	
***Describe Other:**					
Address Where Records are Maintained:					

Monthly filing is required unless quarterly is requested.

To request quarterly filing, check here _____.

Quarterly filing is APPROVED unless denied in writing by our office.

Signature	**Title**	**Date**

Print Name **Email Address**

ROOM RENTAL TAX APPLICATION INFORMATION

1. Every hotelkeeper, which includes brokers, receiving any payment for room rental is subject to this tax and must submit an application for a Montgomery County Room Rental - Transient Tax Accont Number.

2. Montgomery County Room Rental - Transient Tax Account Numbers established by the Director of Finance shall not be transferred.

3. Monthly returns should be submitted with a tax payment.

4. Make check or money order payable to Montgomery County, Maryland. **DO NOT SEND CASH.**

5. Monthly returns must be filed **ON OR BEFORE** the last day of each month, covering the immediate preceding calendar month.

6. Upon written application to, and with the consent of the Direct of Finance, you may file quarterly returns **ON OR BEFORE** the 15th of April, July, October and January for the preceding 3 months.

Visit our website on Excise Taxes at:

http://www.montgomerycountymd.gov/finance/taxes/excise.html

ROOM RENTAL - TRANSIENT TAX INFORMATION

Revised July 1, 2016

1) ROOM RENTAL - TRANSIENT TAX IN GENERAL

Section 52-16 of the Montgomery County Code, as amended, imposes the Room Rental Transient Tax upon each and every human person, who for any period of not more than 30 consecutive days, actually occupies sleeping accommodations, for which a charge is made, in any hotel, motel or other similar place offering sleeping accommodations for one or more persons at any one time. Every provider of accommodations receiving any payment for room rental subject to this tax shall collect the amount of tax due at the time payment is made for the room and make a report and remittance to the County. Every hotelkeeper, which includes brokers, receiving any payment for room rental is subject to this tax.

2) ACCOUNT NUMBERS AND QUESTIONS

To obtain an application for a new account or to answer any questions, contact the Division of Treasury,
Excise Tax Unit, 255 Rockville Pike, Suite L-15, Rockville, Maryland 20850.
Phone: 240-777-0311 Email: excisetax@montgomerycountymd.gov

3) SCHEDULED DUE DATES

Monthly returns must be received **ON OR BEFORE** the last day of each month, covering the immediate preceding month. Upon written application to, and with the consent of, the Director of Finance, the following schedule may be adopted for filing quarterly returns.

For Months Of	Return Due On Or Before
January, February, March	April 30th
April, May, June	July 31st
July, August, September	October 31st
October, November, December	January 31st

4) INTEREST AND PENALTIES

Avoid interest and penalties by filing correct returns on time and by paying the correct tax due with the return. The law provides a penalty of 5% of the amount of the tax per month or part of a month not to exceed 25% of the tax, and interest at the rate of 1% per month or part of a month for late filing of returns or for failure to make timely remittance of tax due. Penalties are also imposed by law for making false statements and for willful failure to pay, keep records or file returns.

5) RECORDS

Copies of tax returns and supporting documents should be maintained at your place of business or other convenient location for a period of at least three (3) years from date of tax return. Such records should be available and open to inspection by the Director of Finance or authorized representative.

6) EXEMPTIONS FROM TAX

Foreign government officials are exempt, provided they present a valid exemption card issued to them by the U. S. Department of State. Room rentals paid to any hospital, medical clinic, nursing home, rest home, convalescent home or home for aged persons are exempt from Room Rental Transient Tax and no report is due from such organizations.

7) NO EXEMPTION FROM TAX

No exemption will be granted to any Federal, State, County or other municipal officials. No exemption will be granted to any transients connected with a non profit organization.

8) ROOM RENTAL COLLECTIONS FROM NON-TRANSIENTS

When a person occupies accommodations for more than thirty (30) consecutive days, the transient is exempt from this tax. Reference "Non-Transients (30+ consecutive days)" line of the Room Rental - Transient Tax Return form.

8) RATE OF TAX - EFFECTIVE DATE & TIME: 12:00 am, July 1, 2016

The 7% tax rate is effective after 12:01 a.m., July 1, 1996.

9) CONFIDENTIALITY

Individual taxpayer information provided on the return is confidential and is not shared with other entities.