

**HOTEL ROOM RENTAL TAX  
INSTRUCTION SHEET**

- Line 1: Enter the gross revenue for the calendar month, from all bookings and sources
- Line 2: Enter the exempt revenue. Operator must maintain documentation to support all exemptions
- Line 3: This is a calculation of the taxable revenue, Line 1 minus Line 2
- Line 4: This is a calculation of the tax due, Line 3 times 5%
- Line 5- 7: Enter one or more booking agent remittances. Operator must attach documentation of the remittance to allow the County to properly credit the payment.
- Line 8: This is a calculation of the Balance Due from the Operator, Line 4 less lines 5-7
- Line 9: Enter the actual tax collected by the Operator. In most cases, this will match Line 8
- Line 10: This is a calculation; Operators must submit greater of the balance or the amount collected
- Line 11: This line allows the Operator to enter any required adjustments to the payment. An explanation of the adjustment must be included on a separate page.
- Line 12: This is a calculation of the total payment being enclosed with the report submission

**NOTES**

The Excel spreadsheet available from the Treasurer's website includes formulas to perform the calculations shown in red.

Regarding penalties and interest, the ordinance imposes a penalty for late reports (i.e. submitted after the 20<sup>th</sup> of the month) in the amount of \$50.00, \$75.00 or \$150.00, depending on the number of months the operator has failed to submit a timely report, together with interest at 1.5% per month compounded daily on the payments in arrears. The Treasurer's Office will calculate any late penalty and interest and bill the Operator as appropriate.

Please note that the Ordinance also imposes a penalty for other noncompliance, including incomplete records, in the amount of \$200.00, \$400.00 or \$600.00, depending on the number of months of noncompliance. If ordinance related questions arise, please contact the Treasurer's Office for guidance.

Checks should be made payable to "**County of Adams**" and mailed or delivered to:

**County of Adams  
Treasurer's Office  
117 Baltimore St., Room 101  
Gettysburg, PA 17325**

**Questions?  
717-337-9833**