



Local Lodging Tax Return

This tax is mandated by the City of Stillwater Ordinance #990

Please make check payable to " **City of Stillwater** " or for Credit Card payment call 651-430-8800.

Mail this form along with payment for the amount due (Line 10) to the address below

Stillwater Establishment Name		Establishment Address		Stillwater, MN 55082
Corporate Mailing Address if different than above. (Street):			Minnesota Sales Tax Account Number (7 Digits)	
City	State	Zip		
Name Associated with the MN Sales Tax Account Number				
Mailing Address Associated with the MN Sales Tax Account Number (Street):				
City	State	ZIP		

Reporting Period From: January 1 - March 31 April 1 - June 30 July 1 - September 30 October 1 - December 31

Due Dates: 1st Qtr = April 30; 2nd Qtr = July 31; 3rd Qtr = October 31; 4th Qtr = January 31

Lodging Tax		
1 Gross Lodging Sales		
2 Less: Exclusions <i>Written leases for 30 days or more and other tax exempt lodgings per City Code</i>		
3 Lodging Bad Debts		
4 Collected Bad Debts		
5 Total Taxable Lodging Sales Line 1 - Line 2 - Line 3 + Line 4		
6 Lodging Tax Due Line 5 x 3%	→	
Penalty and Interest (If Applicable)		
7 Penalty If Payment is not made by the due date, Line 6 x10%		
8 Interest If payment is not made by due date (Line 6 + Line 7) x 8%) + 365) x Days past due		
9 Total Penalty and Interest Due Line 7 + Line 8	→	
Total Lodging Tax. Penalty and Interest		
10 Total Amount Due Line 6 + Line 9	→	

I declare and certify under penalty of the law, that I have examined this statement and that to the best of my knowledge and belief, it is true and complete.

Signature	Title
Name of preparer	Date
Email	Phone

Finance Department	City of Stillwater Attn: Lodging Tax 216 4th Street N Stillwater, MN 55082	Phone: 651-430-8816 accounting@stillwatermn.gov
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City of Stillwater Local Lodging Tax

The City of Stillwater lodging tax applies to the sales of transient lodging accommodations and related services for a period of fewer than 30 days at an establishment (such as but not limited to hotels, motels and bed & breakfasts) located within the City limits. (See the City's of Stillwater's Ordinance Number 990 for further details). The tax is separate and is in addition to the 6 ½% state sales tax. Amounts paid for transient lodging accommodations provided within the City limits are subject to the tax regardless of where the payments or reservations are made. Payments or reservations made in the City of Stillwater for lodging outside the City limits are **not** subject to the City's lodging tax.

A Local Lodging Tax Return form must be completed quarterly (calendar quarter) by each establishment providing transient lodging even if there were no sales during the period. The completed form and the payment of the lodging tax are due to the City no later than 30 days after the end of the quarter. See City of Stillwater's Ordinance Number 990 for failure to file.

Instructions for Lodging Tax Return

The following instructions are to assist preparers in completing the City of Stillwater Lodging Tax Return form:

- Line 1 Gross Lodging Sales**
List the total of all transient lodging sales that occurred during the period.
- Line 2 Less: Exclusions**
List all sales that are exempt from the lodging tax. See attached for a list of sales that are exempt from lodging tax during the period.
- Line 3 Less: Lodging Bad Debts**
List all lodging sales that were uncollectible during the period.
- Line 4 Plus: Collected Bad Debts**
List all lodging sales that were previously uncollectible and were then subsequently collected during the period.
- Line 5 Total Taxable Lodging Sales**
Line 1 (*Gross Lodging Sales*) less Line 2 (*Exclusions*), less Line 3 (*Lodging Bad Debts*) and add Line 4 (*Collected Bad Debts*).
- Line 6 Lodging Tax Due**
Multiply Line 5 (*Total Taxable Lodging Sales*) by 3% (City Lodging Tax).
- Line 7 Penalty**
If the payment is not made by the due date, multiply Line 6 (*Lodging Tax Due*) by 10%.
- Line 8 Interest**
If the payment is not made by the due date, add Line 6 (*Lodging Tax Due*) to Line 7 (*Penalty*), then multiply the result by 8%. The result is the yearly interest amount. Then divide the yearly interest amount by 365 (days of the year). This result is the daily interest amount. Then multiply the daily interest by the number of days the payment is late.
- Line 9 Total Interest and Penalty Due**
Add Line 7 (*Penalty*) and Line 8 (*Interest*)
- Line 10 Total Amount Due**
Add Line 6 (*Lodging Tax Due*) and Line 9 (*Total Penalty and Interest Due*)

If you need further assistance, please email Sarah at the City of Stillwater's Finance Department.
accounting@stillwatermn.gov

City of Stillwater Local Lodging Tax

Tax Exempt Revenues

1. Tax exempt revenues include lodging revenues received for lodging accommodations for a period of more than 30 days.
2. Amounts paid for the use of real property for purpose other than lodging (i.e. Lease of a meeting room).
3. Tax exempt revenues include lodging billed directly to and paid for by the federal (State and local governments **are** taxable) government and its agencies. Federal employees also may pay for their lodging directly through the use of a credit card. Sales charged on a federal employee's credit are not taxable if the bill is paid directly by the federal government. If the bill goes directly to the federal employee, the sale is taxable. In order to qualify for tax exempt status, it is not sufficient for a person to identify themselves as a federal employee, produce a business card, or present a tax exempt certificate.
4. Foreign Consular Officials

Supporting documentation (i.e. Copies of credit cards, credit card numbers, IDs etc.) evidencing tax exempt status should be retained for six years. This support must be produced during an audit performed by City staff to allow the exclusions.