



## CITY OF COPPELL

### General Instructions for Reporting Hotel Occupancy Tax

#### General Information

##### Who must file:

- You must file this report if you are a sole owner, partnership, corporation or other organization that owns, operates, manages or controls any hotel, motel, or bed and breakfast within the City of Coppell.
- Complete and detailed records must be kept of all receipts reported and exemptions or reimbursements claimed so that reports can be verified.
- Failure to file this report and pay applicable tax may result in collection action.

##### When to file:

- Reports must be filed on or before the last day of the month following the quarterly reporting periods: March 31, June 30, September 30, and December 31.
  - 1<sup>st</sup> Quarter, Jan 1 – Mar 31, due by April 30
  - 2<sup>nd</sup> Quarter, Apr 1 – Jun 30, due by July 31
  - 3<sup>rd</sup> Quarter, Jul 1 – Sep 30, due by October 31
  - 4<sup>th</sup> Quarter, Oct 1 – Dec 31, due by January 31
- Reports must be filed for every period, even if there are no taxable receipts.
- If the due date falls on a Saturday, Sunday, or City holiday, the next business day will be the due date.

##### For assistance:

- Call 972-304-3692 with any questions. To obtain a Hotel Occupancy Tax Report, go to the City's web page at [www.coppelltx.gov](http://www.coppelltx.gov).

FORM FIELD	Instructions
<b>A.</b> Total Gross Receipts	All charges for sleeping accommodations including any sleeping accommodations claiming an exemption. Sum of all rates charged to customer. Do not include charges received from use of meeting rooms and/or banquet space.
<b>B.1</b> Federal Employee Exemptions	Federal government employees travelling on official business.
<b>B.2</b> State Official & Other Exemptions	Texas State employees who present a state hotel exemption photo I.D.; Foreign diplomats who present a tax exemption card and certain non-profits that have been issued a letter of hotel tax exemption by the Comptroller's office.
<b>B.3</b> Permanent Residents	Any occupant that has paid for a consecutive 30 days or indicated in writing their intent of occupying the sleeping room for a consecutive 30 days.
<b>B.</b> Total Allowable Exemptions	B.1 + B.2 + B.3
<b>C.</b> Net Taxable Receipts	A – B
<b>D.</b> Total Tax Due	C * 7%

<b>E.</b> Penalties and Interest	Delinquent taxes shall draw interest at 4.25% per annum (prime rate plus 1% as reported by Wall Street Journal as of January 1 of current year- changes annually) beginning the first day after the date due until the tax is paid. Additionally, if the tax is delinquent for at least one municipal fiscal quarter, there is a 15% penalty on the total amount due.
<b>F.</b> Tax + Penalties and Interest	D + E
<b>G.</b> Total Number of Rental Units in Property	How many rooms does your property have?
<b>H.</b> Extended Stay Occupied Rooms	How many rooms are being occupied by permanent residents as of the last day of the month?
<b>I.</b> Percent of Permanent Residents	H/G
<b>J.</b> Online Travel Companies	Does your property receive reservations from Online Travel Companies?
<b><u>Online Travel Company Report (page 2 of form)</u></b> Hotel Occupancy Tax Report Regarding Sales Involving Online Travel Companies (OTC) – Use one form per OTC, and fill out this page only if you selected <b>YES</b> for Online Travel Companies on page one of the form.	
A. Total Gross Receipts	Total amount received from the Online Travel Company , including the rate, State and Local taxes.
B. Exemptions	Any exempt entities that were not charged tax by the OTC
C. Net Receipts	A – B
D. Room Nights	How many rented room nights did the OTC book with your property?
E. Total Paid by Customer	How much did customer pay to OTC for invoiced room stay (if known)?

Mail payment and completed, signed form to:

City of Coppell  
 Finance/Hotel Occupancy Tax  
 P.O. Box 9478  
 Coppell, TX 75019