



**CITY OF  
SHAKOPEE  
MINNESOTA**

# Local Lodging Tax Return

This tax is mandated by The City of Shakopee City Code Sec. 110.013

Please make checks payable to the "City of Shakopee"

Mail this form along with a check for the amount due (Line 9) to the address below.

Establishment Name: (Not Corporate Name)		Corporate Name:	
Mailing Address (Street):			Minnesota Sales Tax Account Number (7 digits)
City:	State:	Zip:	
Beginning Date:		End Date:	
Beginning & End Date are the first and last date of the reporting period			Due Date:
			Due date is 15 days following the end of the calendar month

## LODGING TAX

1	<b>GROSS LODGING SALES</b> (Include all sources before any exclusions)		
2	<b>ADD: BAD DEBT RECOVERIES</b> (see instruction "F" on reverse)		
<b>SUBTOTAL</b>			
3	<b>LESS: EXCLUSIONS</b> (see instruction "H")		
4	<b>LESS: BAD DEBTS</b> (arising from room rental)		
5	<b>LESS: NON-TAXABLE RENTS</b> (meeting & banquet rooms)		
<b>TOTAL REDUCTION</b> →			
6	<b>BALANCE SUBJECT TO TAX</b> →		
7	<b>TAX DUE</b> (3% of Line 6 above)		
<b>TOTAL LODGING TAX PENALTY</b>			
8	<b>PENALTY FINE</b> ( If payment is not postmarked or delivered by due date see instruction "K")		
<b>TOTAL LODGING TAX AND PENALTY</b>			
9	<b>TOTAL AMOUNT DUE</b> ( line 7 + line 8)		Please make checks payable to <b>City of Shakopee</b>

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

Signature: \_\_\_\_\_ Title: (Print) \_\_\_\_\_  
 Name of Preparer: (Print) \_\_\_\_\_ Date: \_\_\_\_\_  
 Phone: \_\_\_\_\_ E-mail: \_\_\_\_\_

Finance Department: City of Shakopee Phone: 952-233-9300  
 485 Gorman St. Fax: 952-233-3801  
 Shakopee, MN 55379

## HOTEL-MOTEL TAX RETURN INSTRUCTIONS

- A. WHO MUST FILE:** Any individual, corporation, partnership, association, estate, receiver, trustee, assignee, syndicate or any other combination of individuals who furnishes for consideration lodging at a hotel, motel, rooming house, tourist court, or resort other than the renting or leasing thereof for a continuous period of 30 days or more.
- B. TAX IMPOSED:** City Code Sec. 110.013 imposes a tax of 3% of the gross receipts.
- C. WHEN AND WHERE TO FILE:** The Hotel-Motel Tax Return form (original white copy) must be filed on or before the 15<sup>th</sup> day of each month following the month covered by the return. A check or money order for the amount due made payable to “City of Shakopee” must accompany the report. Mail the completed return with remittance to the Finance Department, City Hall, 485 Gorman St. Shakopee, MN 55379.
- D. CHANGE OF OWNERSHIP:** Notify the Finance Department at the above address of any change of ownership.
- E. STATE SALES TAX ACCOUNT NUMBER:** Enter the number shown on your Minnesota “State Sales and Use Tax Return” (Form ST-1).
- F. BAD DEBT RECOVERIES:** Line 2 – Enter all collections of bad debts previously deducted on Line 4 below. These entries will be made on the return of that month when collection is recorded on your books.
- G. GROSS MONTHLY RENTAL:** Line 1 – Enter the total gross amount (before reduction for exclusions allowed in “H” below) from all rents for the period covered by the return.
- H. EXCLUSIONS:** Lines 3, 4, and 5 – The ordinance provides some exclusion from gross rental receipts to determine the balance subject to tax. The renting of property for the privilege of occupancy for thirty or more consecutive days (a periodic tenancy whereby the lodger can be held legally liable for month’s rent if he does not give timely notice) is not subject to tax. Rental charges for meeting and banquet rooms are not lodging related services, and therefore, are not taxed.
- I. TAX DUE:** Line 7 – Enter on this line 3% of the amount shown of Line 6.
- J. “ACTUAL TAX COLLECTED” Method:** If you keep detailed and accurate records separately defining City tax collected for each transaction, you may use this method to complete the tax computation portion of the return. In such case, (1) check the box indicated above Line 1, (2) complete Lines 1 through 6 and (3) enter on Line 7 the total amount of the actual collected according to your records instead of 3% of Line 6.
- K. FINE:** Line 8 – If not paid within 15 days of the end of the month, and automatic fine of \$100.00 is due.
- L. EXAMINATION OF RECORDS:** For the purpose of determining the correctness of any return required to be filed with the Finance Department, or of determining whether or not a return should have been made, the City has the power to examine, or cause to be examined, books and records which may be relevant to such determination.
- M. VIOLATIONS:** Failure to pay the tax as hereby imposed, or failure to abide by the Ordinance requirements, shall constitute a petty misdemeanor, punishable by the maximum fine of \$200.00.
- N. TAX RETURN FORMS:** Upon request to the City, a supply of blank tax return forms will be mailed. If forms are not received by mail, they may be obtained at the Shakopee City Hall. Failure to receive return forms by mail does not relieve a taxpayer from filing requirements.

Call the Finance Department, City Hall, 952-233-9300, if assistance is needed.

(These rules promulgated under authority of City Code Sec. 110.013)