

This return should be prepared online or filled out legibly in pen only. Do not send cash by mail. Make all remittances payable to BAL HARBOUR VILLAGE. Remittance must be received on time in order to receive 2% commission.

Original - IMPORTANT
 This return must reach Bal Harbour Village on or before the 20th day of the month next succeeding the month for which the tax is due to avoid penalty & loss of 2% commission.
 OPERATOR MUST FILE REUTRN
 EVEN THOUGH NO TAX IS DUE

**BAL HARBOUR VILLAGE
 FINANCE DEPARTMENT**
 655 - 96TH STREET
 BAL HARBOUR, FL 33154

Mail this copy with you
 remittance attached

<p>Check List</p> <ol style="list-style-type: none"> 1. Fill out form completely. 2. Check to be sure Certificate Number is correct. 3. Is month covered correct? 4. Is remittance attached and signed?

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Month Ending _____

**ROOM RENTAL -- 4% RESORT TAX REPORT
 FOOD & BEVERAGE SALES -- 2% RESORT TAX REPORT**

If you close or sell your business, or if you change your business location, immediately notify the Bal Harbour Village Finance Department in writing. Refer to your certificate number and address.

COLUMNS → Enter figures for items below in appropriate column(s) at right	<u>Column #1</u> Rentals in any Hotel, Motel, or Apartment House Resort Tax: 4%	<u>Column #2</u> Food & Beverage Sales (Includes all Beverages) Resort Tax: 2%	<u>Column #3</u> Total Tax Due
A. Gross sales and/or rentals			
B. Exempt Sales			
C. Taxable Sales (Line A minus Line B)			
D. 4% Room Rental Tax and/or 2% Food & Beverage Tax			
E. Deduct 2% of line D as your commission if this return is filed on time.			
F. Debit/Credit Memos Issued by Bal Harbour Village			
G. Amount Due (Line D minus Line E, + or - Line F)			
H. Total Amount Due (Add Line G, Column 1 & 2. ENTER RESULT IN COLUMN 3. Make check or money order payable to Bal Harbour Village)			<u>TOTAL RESORT TAX DUE</u>

I hereby certify that this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return. (SEE DETAILED INSTRUCTIONS ON PAGE 4)

Date

Signature of Operator or Authorized Agent

DETAILED INSTRUCTIONS

IMPORTANT: Operator must file return even if no tax is due.

Line A, Column 1: enter total rent paid in any Hotel, Motel or Apartment House.

Line A, Column 2: enter gross sales of food and beverages for consumption either on or off premises.
(Exception: alcoholic beverages consumed off premises)

Line B, Columns 1 & 2: enter all sales exempt from resort tax. (See Page 2 -- "Exempt Sales")

Line C, Columns 1 & 2: enter difference between Lines A & B.

Line D, Columns 1 & 2: enter total tax collected and/or due under appropriate Columns.

Line E, Columns 1 & 2: enter your 2% commission of the amount shown on line D if your return is filed on time.

Line F, Columns 1 & 2: enter amounts here for debit and credit memos as instructed and issued by Bal Harbour Village.

Line G, Columns 1 & 2: enter total tax due for each column.

Line H: enter the totals of line G (Columns 1 & 2) in Column 3.

CAUTION: Be careful to insure that COLUMN 1 pertains only to room rentals and COLUMN 2 pertains only to food & beverage sales. Use COLUMN 3 for Total Resort Tax Due.

Please double check your figures before submitting this form to Bal Harbour Village

ROOM RENTAL -- 4% RESORT TAX REPORT

RESORT TAX - GENERAL INFORMATION

1. Effective Date of Municipal Resort Tax Enabling Legislation: June 1, 1968
2. Items Subject to Tax: Rentals of accommodations in any hotel, motel, or apartment house; and sales of food and beverage for consumption either on or off premises. (Effective November 1, 1996 beverage also includes beer & malt beverages as well as wine & liquor) Only exception to beverage tax is alcoholic beverages sold for consumption off the premises.
3. Rate of Tax: 4% for Room Rentals
 2% for Food & Beverage Sales
4. Exempt Sales:
 - a) Any transaction involving total rent or sales price of less than fifty (.50¢) cents, or any rents collected under a written lease for a period longer than six (6) consecutive months.
 - b) Sales to Federal, State and City governments, or any agency thereof.
 - c) Any nonprofit religious, educational or charitable institutions when engaged in customary non-profit activities.
 - d) All persons and all transactions exempted as provided by Section 4 of Chapter 67-930, Laws of Florida, 1967.
 - e) Sale of alcoholic beverages for consumption off the premises.
 - f) Sales of food or beverages delivered to a person's home under a contract providing for deliveries on a regular schedule when the price of each meal is less than ten dollars (\$10.00).
5. Operator's Commission: Each operator shall deduct two percent (2%) of the amount of tax collected and/or due providing that the amount of tax collected and/or due is remitted to the Finance Department, Bal Harbour Village, on or before the 20th of the month following the close of each calendar month.
6. Remittance to Bal Harbour Village: All Resort Taxes collected and/or due shall be remitted to the Finance Department, Bal Harbour Village, along with the original copy of the reporting form on or before the 20th of the month following the close of each calendar month to avoid penalties. (2% Commission will be lost and a 10% penalty will be imposed if payment is not received by the 20th of the month)
7. Penalties and Interest:
 - a) Original Delinquency: Any operator who fails to remit Resort Tax within the time required (see #6) shall pay a penalty of 10% of the amount of the tax in addition to the full amount of the tax.
 - b) Continued Delinquency: Any operator who fails to remit Resort Taxes on or before the 30th day following the date on which the tax has become delinquent shall pay a second delinquency of 10% of the amount of the tax in addition to the full amount of the tax and the 10% penalty first imposed.
 - c) Fraud: If the Finance Director determines that the non-payment of any resort Tax is due to fraud, a penalty of 25% of the amount of the tax shall be added thereto in addition to the penalties stated in sub-paragraphs a & b of this section.
 - d) Interest: In addition to the penalties imposed, any operator who fails to remit any Resort Taxes shall pay interest at the rate of 1% per month or portion thereof, on the full amount of the tax, exclusive of penalties, from the date on which the tax first became delinquent, until paid.
8. Failure to Collect & Report Resort Taxes: If any operator shall fail or refuse to collect and/or report Resort Taxes, the Finance Director shall proceed in such manner as he/she may deem best to obtain compliance. Further, the Finance Director may, with the approval of the Village Manager, charge a reasonable fee for any extraordinary efforts required to determine and collect the amount of tax due.
9. Records Required: Every operator shall keep for three (3) years all records as may be necessary to determine the amount of Resort Taxes collected and/or due. The Finance Director shall have the right to inspect such records at all times.
10. Powers to Collect: Any Resort Taxes, penalties, and or interest due to Bal Harbour Village shall be considered a debt owed to the Village by the operator who shall be liable to an action brought in the name of Bal Harbour Village for the recovery of such amounts.
11. Violations and Penalties: Any operator who shall violate or fail to comply with any of the provisions of the Bal Harbour Village Resort Tax Ordinance shall be punished by a fine of not more than \$500.00 or by imprisonment for not more than sixty (60) days, or both, in the discretion of the court.
12. Registration: Within 30 days after commencing business, every operator subject to Resort Tax shall register his/her business with the Finance Director, Bal Harbour Village. The registration certificate issued shall be at all times posted in a conspicuous place on the premises of the business.