



# CITY OF ELIZABETH

## NEW JERSEY

Hotel-Motel Use and Occupancy Tax Return

HOTR-100

**Instructions**

City of Elizabeth  
Hotel Tax  
Tax Collector's Office  
50 Winfield Scott Plaza  
Elizabeth, NJ 07201

# Hotel-Motel Use and Occupancy Tax Return

## HOTR-100 form

### Instructions

#### **Complete as follows:**

Line 1 – Quarterly Gross Receipts

Report all receipts for the quarter. There are no deductions allowed.

Line 2 – Penalties and Interests

Line 3 – Quarterly Hotel Occupancy Tax Due

Multiply Line 1 by 6%, and add line 2

Signature – Tax preparer signature, Title, Date, E-mail, Phone number, and Fax.

**Ordinance No. 3899 in respect to Section 3:** In addition to the payment of said taxes, the hotel must also provide the relevant sales tax reports used to calculate, verify and support the revenues submitted. Please include State of NJ Department of the Treasury Division of Taxation Filing Sales and Use Tax Returns/ Remittance Statements ( Forms ST-50).

#### **Mail with Payment as follows:**

Enclosed please find four City of Elizabeth Hotel-Motel Use and Occupancy Tax Returns (HOTR-100 form) with self-addressed City of Elizabeth envelopes for the fiscal year.

<u>Period Covered</u>	<u>Tax Return Due Date</u>
July 1 <sup>st</sup> through September 30 <sup>th</sup>	<b>November 1st</b>
October 1 <sup>st</sup> through December 31 <sup>st</sup>	<b>February 1st</b>
January 1 <sup>st</sup> through March 31 <sup>st</sup>	<b>May 1st</b>
April 1 <sup>st</sup> through June 30 <sup>th</sup>	<b>August 1st</b>

#### **Please be aware of the following as it relates to late payments:**

**N.J.S.A. 54:4-67** has fixed the rate of interest to be charged for non-payment of taxes of for the late payment of taxes to be 8% on the first \$1,500 of delinquency and 18% per annum on any delinquency in excess of \$1,500 and an additional penalty of 6% to be collected on any delinquency in excess of \$10,000 that are not paid prior to the end of the fiscal year.