

This return should be prepared on a typewriter or printed out legibly with blue ink only. Make all remittances payable by check or money order to Town of Surfside.

ORIGINAL – IMPORTANT

This return must reach the Town of Surfside before the last day of the preceding month for which the tax is due to avoid penalty and loss of 2% commission.

OPERATOR MUST FILE A ZERO RETURN EVEN THOUGH NO TAX IS DUE.



TOWN OF SURFSIDE

9293 Harding Avenue
Surfside, Florida 33154

Ordinance #11-1574

RESORT TAX REPORT

4% ROOMS

2% FOOD AND BEVERAGES

Reported month _____ Year _____

If you close or sell your business, or if you change your business location, please immediately notify the Town of Surfside Resort Tax Department in writing.

- Be Sure!**
1. Form is filled out completely.
 2. Month covered is correct.
 3. Remittance is attached and signed.
 4. Include Supporting documents.

COLUMNS	1	2
Enter figures for items below in appropriate column at right	Sales	Taxes
A. Gross Taxable food and beverage receipts		
B. Exempt Sales		
C. Taxable food and beverage sales (lines A-B)		
D. Gross Taxable rental receipts		
E. Exempt Sales - Total rent over 6 months		
F. Taxable rental sales (lines D-E)		
G. Total Taxes Collected (lines C+F)		
H. Deduct 2% of line G as your commission if this return is filed on time. NOT TO EXCEED \$50 per month per registered business.		
I. Debit or credit memos issued by Town of Surfside		
J. Total amount due (lines G-H plus or minus I) if this return is filed on time pay this amount to Town of Surfside		
K. Add 10% of line G as your original month of delinquency, add additional 10% of line G as your continued month of delinquency if this return is <u>not filed on time</u>		
L. Add 1% of line G and multiply by number of months of delinquency if this return is <u>not filed on time</u>		
M. Total amount due (lines G+K+L plus or minus I) if this return is <u>not filed on time</u> pay this amount to Town of Surfside		

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.

Business Name _____ (DBA) _____

Print Name _____

Date _____

Signature of Operator _____

SEE DETAILED INSTRUCTIONS AND GENERAL INFORMATION ON INSIDE

RETURN THIS COPY TO THE TOWN OF SURFSIDE

Keep the "Operators Copy" on the back of this form for your records

RESORT TAX – INSTRUCTIONS

IMPORTANT:

Operator must file a Zero return even though no tax is due, if applicable

Line A, Column 1 – Enter gross sales of all taxable food and alcoholic beverages

Line B, Column 1 – Enter all sales of food and alcoholic beverages exempt from resort tax (carry-outs).

Line C, Column 1 – Subtract Line B from Line A

Line C, Column 2 – Enter 2% of Line C, Column A

Line D, Column 1 – Enter total taxable rent collected in any Hotel, Motel, Apartment, Rooming House, Condominium or Boarding House.

Line E, Column 1 – Enter total rent exempt for periods of longer than 6 months.

Line F, Column 1 – Subtract Line E from Line D.

Line F, Column 2 – Enter 4% of Line F, Column 1.

Line G, Column 2 – Add Line C, Column 2 and Line F, Column 2.

Line H, Column 2 – Enter 2% (NOT TO EXCEED \$50 per month per registered business) of Line G, Column 2 if your return is filed on time.

Line I, Column 2 – Enter any debit or credit memos issued by the Town of Surfside.

Line J, Column 2 – Line G, Column 2, minus Line H, Column 2 plus or minus Line I, Column 2 if this return is filed on time.

Line K, Column 2 – Add 10% of Line G, Column 2 as your original month of delinquency, add an additional 10% of Line G, Column 2 as your continued month of delinquency if this return is not filed on time.

Line L, Column 2 – Add 1% of Line G, Column 2 and multiply by number of months of delinquency if this return is not filed on time.

Line M, Column 2 – Line G, Column 2, plus Line K, Column 2, plus Line L, Column 2 plus or minus Line I, Column 2 if this return is not filed on time.

All returns shall be accompanied with copies of tax receipts file with county and a state

CAUTION: Always put into the proper columns the figures relating to the type of items applying to or covered specifically by the particular column.

Please refer to ordinance 11-1574 for complete explanation of resort tax policy and procedures.

RESORT TAX – GENERAL INFORMATION

- I. EFFECTIVE DATE OF LAW – June 24, 2011

- II. ITEMS SUBJECT TO TAX – Certain rent from occupancy of a room or rooms in any hotel, motel, apartment house, rooming house, or condominium and on retail sale price of food, beverages and alcoholic beverages, other than beer or malt beverages, sold at retail for consumption on premises.

- III. RATE OF TAX – Four percent (4%) on all rentals and two percent (2%) on all other sales described in (II) except for certain exempt sales set forth in (IV).

- IV. EXEMPT SALES –
 1. Any person who shall reside continuously longer than six months at any one hotel, condominium, apartment house or rooming house, and shall have paid the tax levied by this section for six months of residence in any one hotel, condominium, rooming house or apartment house.
 2. Any Federal, State, county or municipal government or agency thereof.
 3. Nonprofit religious, educational or charitable corporations or institutions when engaged in religious, educational or charitable activities within the purview of their nonprofit or charitable purposes.
 4. Transactions involving less than fifty cents (.50c).
 5. Any person who is or becomes an occupant under a written lease for a period of more than twelve consecutive months in any apartment, condominium, motel or hotel in the Town of Surfside.

- V. OPERATOR'S COMMISSION - Each operator shall deduct two percent (2%) (NOT TO EXCEED \$50 per month per registered business) of the amount of tax collected and/or due providing that the amount of tax collected and/or due is remitted to the Town Manager, Town of Surfside, on or before the last day of the month following the close of each calendar month.

- VI. REMITTANCE TO TOWN OF SURFSIDE – All resort taxes collected and/or due shall be remitted to the Town of Surfside Resort Tax Department, along with the original copy of the reporting form on or before the last day of the month following the close of each calendar month. Please make the check or money order payable to “Town of Surfside”.

- VII. PENALTIES – That any person, person, firm or corporation violating any of the provisions of this ordinance shall, upon conviction thereof, be punished by a fine not to exceed \$1,000, or by imprisonment not to exceed ninety (90) days, or both such fine and imprisonment in the discretion of the Dade County Court. Each day that a violation is permitted to exist shall constitute a separate offense.

Additional penalties will be levied for late payment, fraud, and interest charges for delinquency.

This information does not supercede the ordinance - Please refer to ordinance 11-1574 for complete explanation of resort tax policy and procedures.

OPERATOR'S BACK COPY

Please keep for your records



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Print Name _____

Date _____

Signature of Operator _____

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Return the Original - "Front Copy" - To the Town of Surfside