

## Frequently Asked Questions

### **How do I know if I need to remit Occupancy Tax?**

All accommodations within the County subject to sales tax imposed by the State under G.S. 105-164.4(a)(3) are subject to Occupancy Tax of six percent (6%) of the gross receipts derived from the rental of accommodations. This occupancy tax is in addition to state and local sales tax, and is based on gross room sales.

### **Who do I need to speak with about NC Sales Tax?**

You can contact the NC Department of Revenue at [1-877-252-3052](tel:1-877-252-3052) or [www.dornrc.com](http://www.dornrc.com).

### **How do I start if I do need to pay Occupancy Tax?**

Fill out the new Remitter Form and send to the Carteret County Finance Department as indicated on the form.

(Insert Remitter Form Link)

### **When is Occupancy Tax due?**

Occupancy Tax remittance and forms must be delivered in person, emailed or postmarked on or before the 20th of every month for the previous month of sales. For example, Occupancy Tax for the month of July (1st-31st) is due on or before August 20th. If the 20th falls on a weekend, the due date will be the following Monday.

### **What are the accepted payment methods?**

Currently payments are accepted in the form of online pay and cash, check or money order physically delivered or mailed to the Carteret County Finance Department.

### **What if I use an online service (such as Expedia, AirBnB, ect) for my reservation? Do I still need to pay Occupancy Tax?**

The property owner is responsible for ensuring that Occupancy Tax is collected and remitted to Buncombe County for all applicable sales and fees. Some online services will collect the Occupancy Tax at the time of the reservation. Some of the online services will also remit the tax on the owner's behalf, while some choose to send the tax collected to the owner for remittance. It will be the responsibility of the property owner to communicate with the online service and be clear on the extent of their involvement.

If a third party is collecting AND remitting Occupancy Tax for sales at your establishment, you will not need to remit any tax for those particular sales. There is a place on the monthly remittance form to subtract these sales before calculating the tax due.

Please note, in the event of an audit, the property owner would be required to produce documentation showing that a third party had remitted Occupancy Tax for any sales that the owner did not pay tax on.

**What do I do if the event that the same tenant stays in the same room for 90 days?**

An accommodation rented to the same person for a period of 90 or more continuous days is not subject to Occupancy Tax. The tax collected from any person prior to the accumulation of such 90 continuous days of occupancy by said person shall be refunded to such person by the establishment. An establishment making any such refund of tax which has been paid to the County shall be entitled to claim a credit for the tax so refunded on the return due to the County for the month in which the refund occurred

**Locate & Contact**

| <b>Contact</b>                         | <b>Physical Address</b>                                       | <b>Mailing Address</b>  | <b>Hours of Operation</b>               |
|--|---|---|---|
| Finance Department<br>P: (252)728-8410 | Finance Department<br>210 Turner Street<br>Beaufort, NC 28516 | Carteret County Finance<br>Attn: Occupancy Tax<br>302 Courthouse Square<br>Beaufort, NC 28516 | Monday-Friday<br>8:00 a.m. to 5:00 p.m. |