

Office of Inspector General

City of New Orleans

**A City of New Orleans Hotel/Motel Tax Review: Results of
Sampling Twenty-Four Active Hotels/Motels
OIG-A&R-10REV001**

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Inspector General**

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**The City of New Orleans Hotel/Motel Tax Review: Results of Sampling 24 Active
Hotels/Motels
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I. EXECUTIVE SUMMARY

The City of New Orleans (City) collects a Hotel/Motel Sales Tax of 4% on Gross Rentals less any allowable deductions¹ rented to a transient guest² on Form 8010. The City retains 1.5% of the 4% hotel tax in its general fund and distributes 1.5% to the New Orleans School Board and 1% to the Regional Transit Authority. The City also collects a Hotel Occupancy Privilege Tax. The revenue from the Occupancy Tax is placed in the New Orleans Tourist and Convention Promotion and Support Fund, and can only be used to pay the New Orleans Tourism Marketing Corporation for services rendered under a contract with the City.³

Hotels with six or more sleeping rooms are required to pay an annual Occupational License Tax.⁴ Hotels with five or fewer sleeping rooms are required to obtain an annual Mayoralty Permit⁵ in order to operate within the City limits. Each year all hotels with six or more rooms are required to file Form 8030 with the City and renew their Occupational Licenses. The cost of an Occupational License is \$2.00 per room.⁶ Mayoralty Permit renewals for hotels with five rooms or less are required to pay a flat fee based on the size of the hotel.⁷

This review sampled 24 hotels at random from a population of 277 hotels from the City's Bureau of Revenue's list of hotels.

The objectives of our review were the following:

- Determine whether hotels collected the hotel room rental tax for the City in accordance with the City Code;
- Determine whether hotels remitted the hotel room rental tax to the City in accordance with the City Code;
- Determine whether tax forms were completed timely and accurately;
- Determine whether revenue was recorded properly and interest and penalties were being assessed as per the City Code and custom; and
- Determine whether proper Occupational Licenses or Mayoralty Permits were being maintained.

¹ Deductions are permitted for rentals to the U.S., State of Louisiana and its political subdivisions' employees.

² City Code 150-874 defines a transient guest as one who pays for the room by the day or by the week.

³ City Code 150-1004.

⁴ City Code 150-952 & 969.

⁵ City Code 30-70(28) & 30-70(29).

⁶ City Code 150-969 (i) - Businesses where licenses are based on flat fees – Hotels with six or more sleeping rooms shall pay an annual license of \$2.00/sleeping room.

⁷ City Code 30-70 (28) & (29) - Hotels with less than six rooms are required to obtain a Mayoralty Permit. A flat annual fee of \$200 is due to the City for hotels with 1-2 sleeping rooms and \$600 for hotels with 3-5 sleeping rooms.

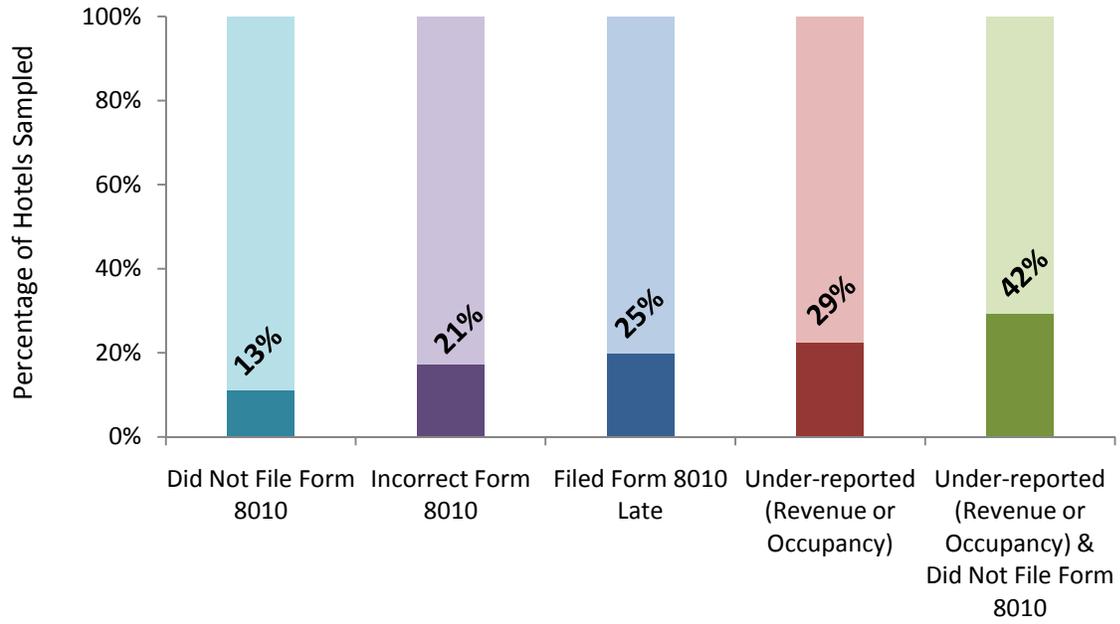
The review revealed:

1. Three hotels, 13% of the sample, collected hotel taxes and did not remit the taxes to the City. According to Louisiana Revised Statute 47:337.82, it is a criminal act to knowingly collect and not remit taxes under a local ordinance.
2. Five hotels, 21% of the sample, did not file the Occupancy section of Form 8010 accurately.
3. Six hotels, 25% of the sample, failed to file Form 8010 in a timely manner.
4. Seven hotels, 29% of the sample, under-reported Gross Rentals and/or Occupancy on Form 8010.
5. Nine hotels, 37% of the sample, did not have an accurate Mayoralty Permit or Occupational License for 2010. Four of the nine hotels, 16% of the sample, were operating without a current Mayoralty Permit or Occupational License for a portion of 2010.

The results of the review revealed that 10 hotels, 42% of the sampled hotels, did not file Form 8010 and were under-reporting Gross Rentals and/or Occupancy on Form 8010. See Figure 1 below: Summary of Findings Related to Form 8010.

It also revealed that 15 hotels (62% of the sample) were not compliant with the City Code. The noncompliance consisted of erroneous reporting of room rental revenue and occupancy on Form 8010 and/or under-reporting the number of rooms on its Mayoralty Permit or Occupational License for the first quarter of 2010.

Figure 1: Summary of Findings Related to Form 8010



II.OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of the review were as follows:

- Determine whether hotels collected the hotel room rental tax for the City in accordance with the City Code;
- Determine whether hotels remitted the hotel room rental tax to the City in accordance with the City Code;
- Determine whether tax forms were completed timely and accurately;
- Determine whether revenue was recorded properly and interest and penalties were being assessed as per the City Code and custom; and
- Determine whether proper Occupational Licenses or Mayoralty Permits were being maintained.

The scope of our review covered the period January 2010 through March 2010. Any discrepancies found when reviewing the supporting documentation provided by the hotels for Form 8010 for the first quarter of 2010 resulted in an expanded scope which included the previous year, January 2009 through December 2009. Hotel records prior to 2009 may have been selected for review for hotels that admittedly failed to file or pay taxes.⁸

To accomplish the review's objectives, the following methodology was used:

- Conducted interviews with City and State revenue collection agents;
- Reviewed State Laws;
- Reviewed the City Code;
- "Scrubbed" the City's hotel/motel listing for duplicates and accuracy⁹;
- Randomly selected a sample of 24 hotels from the "scrubbed" hotel list;
- Reviewed the City's Payment Summary Report¹⁰ for each hotel selected for the period January 2009 through March 2010;
- Conducted site visits to review the hotels' records. This involved visiting the hotel and/or a location where the records were maintained;
- Reviewed internal records to support the accuracy of revenue reported on Form 8010;
- Reviewed internal records to support the accuracy of the occupancy reported on Form 8010; and
- Analyzed the allowable deductions for compliance with the instructions on Form 8010.

The review was conducted in accordance with the *Principles and Standards for Offices of Inspector General* (the Green Book) and *Generally Accepted Governmental Auditing Standards* (GAGAS or the "Yellow Book").

⁸ There was one hotel whose scope was expanded to include information prior to 2009. The expanded scope was undertaken due to the owner's admission of not filing for several years.

⁹ Term used to indicate that the population provided by the City was reviewed to remove duplicates and businesses that were not considered hotels or motels.

¹⁰ The report shows a recap of all payments made to the City for Forms 8010 and 8030.

The hotels selected received an announcement letter prior to the date of the site visit which outlined the information needed to complete its review.

A finding indicates that a hotel is not following the City Code when filing Form 8010, Form 8030, or failing to timely renew its Mayoralty Permit. These findings were communicated to each hotel individually and forwarded to the City's Bureau of Revenue for review and assessment of the liability against the respective hotel.

III. HOTEL/MOTEL FORM 8010 FINDINGS

Background: The Code of Ordinances (Code) for the City of New Orleans (City) defines a hotel or motel (hotel) room as “a room in a building containing one or more individual sleeping rooms or suites having each a private bath attached thereto and rented to a person for the purpose of providing overnight lodging facilities to the general public for compensation with or without meals and includes motels, motor courts, tourist courts, motor lodges, bed and breakfast establishments and time-share units if a charge or maintenance fee is assessed for the use of a room or suite.”¹¹ The City Code defines the furnishing of sleeping rooms as a taxable service¹² and levies a hotel Occupancy Privilege Tax based on the hotel’s guest room capacity.¹³

Hotels with three or more sleeping rooms are required to file the Hotel/Motel Sales Tax/Hotel Occupancy Privilege Tax Return (Form 8010) with the City by the 20th of the subsequent month for the current month’s tax return. There are two sections¹⁴ on Form 8010.

- Section H pertains to the room rental revenue, and
- Section R relates to the nightly room occupancy at the hotel.

The revenue reported in Section H of form 8010 is reported for the day of the stay or on the accrual basis. A hotel with six or more rooms should fill out both sections of Form 8010 while hotels with three to five rooms only needed to fill out Section R of the form.

A listing of hotels was obtained from the City’s Bureau of Revenue. The list contained an original population of 284 open hotels. During the review, it was noted that the list contained duplicate hotels and closed hotels. The population was “scrubbed”¹⁵ to eliminate the duplicate hotels. The “scrubbed” population consisted of 277 hotels. A random sample was selected of 24 hotels¹⁶ from the “scrubbed” population. All of the findings in this report are based on the hotels’ records as of the date of our site visit.¹⁷ See Figure 2: Sampled Hotels’ Characteristics.

¹¹ City Code 30-771 and 150-874.

¹² City Code 150-441 & 150-576.

¹³ City Code 150-1002.

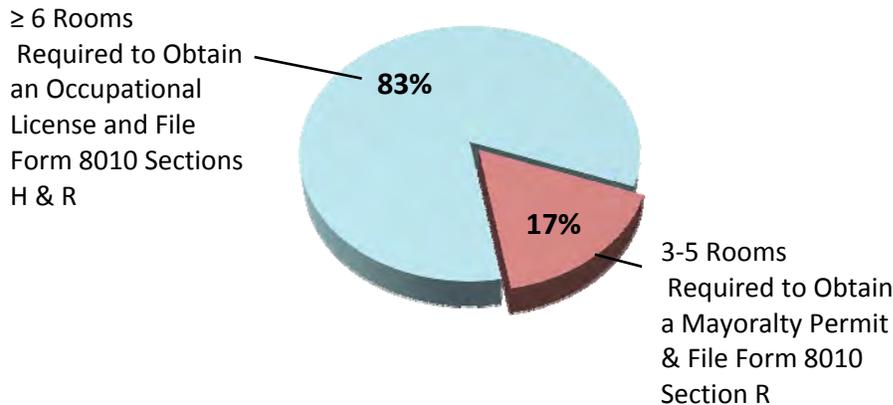
¹⁴ See an example of Form 8010 in Exhibit 2.

¹⁵ “Scrubbed” is used to indicate that the duplicates and ineligible hotels were removed from the listing provided by the City.

¹⁶ A random number generator was used to select the random sample from the population provided by the City.

¹⁷ Subsequent to our onsite visits to the sampled hotels, several hotels paid and/or filed their returns in compliance with Form 8010. These subsequent payments will be visited in our follow-up report.

Figure 2: Sampled Hotels' Characteristics



The City collects a Hotel/Motel Sales Tax of 4%¹⁸ on Gross Rentals less any allowable deductions¹⁹ rented to a transient guest.²⁰ The tax, calculated in Section H, applies to hotels with six or more sleeping rooms and is due by the 20th of the subsequent month.

If a hotel does not remit its Hotel/Motel Sales Tax by the due date, it must add interest and penalties to its tax liability. Interest is calculated on the net tax due multiplied by 1.25% for each 30 day period or any fraction of a 30 day period from the due date until it is paid. A penalty is calculated on the net tax due multiplied by 5% for each 30 day period or any fraction of the 30 day period from the due date until paid, not to exceed 25%.²¹

The City levies an additional charge on hotels for “the privilege of occupying a hotel room in the City”²². This amount, called the Hotel Occupancy Privilege Tax, is reported in Section R of Form 8010 and it is due by the 20th of the subsequent month. Section R applies to hotels with three or more sleeping rooms. The Occupancy Privilege Tax is determined by the Guest Room Capacity of the hotel reported on Line R1 of Form 8010. See Figure 3 for the tax rates and Exhibit 2 for a copy of Form 8010.

¹⁸ The 4% is distributed as follows: 1.5% goes to the City’s general fund, 1.5% goes to the New Orleans School Board and 1% goes to the Regional Transit Authority. The City is the tax collector for the Regional Transit Authority through a cooperative endeavor agreement dated May 31, 1985; The City is the tax collector for the Orleans Parish School Board through a cooperative endeavor agreement dated August 5, 1982.

¹⁹ Deductions are permitted for rentals to the U.S., State of Louisiana and its political subdivisions’ employees.

²⁰ City Code 150-874 defines a transient guest as one who pays for the room by the day or by the week.

²¹ City Code 150-702.

²² City Code 150-1002.

Figure 3: Occupancy Privilege Tax

Guest Room Capacity	Tax Rate Per Room per 24-Hour Period
300 rooms or more	\$1.00
3-299 rooms	\$0.50
2 rooms or less	No Tax

If a hotel does not remit its Occupancy Privilege Tax by the due date, it must add interest and penalties. Interest is calculated on the tax due multiplied by 1.25% for each 30 day period or any fraction of a 30 day period from the due date until it is paid. The penalty is \$500 or 20% of total tax and interest due, whichever amount is greater.²³ The City also has the option of filing suit against the operator to enjoin them from doing business.²⁴

According to Louisiana Revised Statute 47:337.82, it is a criminal act to knowingly collect and not remit taxes under a local ordinance. The statute states that “Any person required under the local ordinance and this Chapter to collect, account for, or pay over any tax, penalty, or interest who willfully fails to collect or truthfully account for or pay over such tax, penalty, or interest shall in addition to other penalties provided by law, be fined not more than ten thousand dollars or imprisoned, with or without hard labor, for not more than five years, or both.”

Finding #1:

Three hotels (D, I and P²⁵) of the 24 sampled were required to file Section H of Form 8010 (13% of the sample) but failed to file Form 8010 with the City. These hotels collected but did not remit the taxes to the City. See Figure 4 below.

Figure 4: Total Unremitted Taxes, Interest and Penalties

Hotel	2010	2009	2008 ²⁶	Total	Year Since Noncompliance
D	\$ 7,035	\$ 31,312	\$ 25,275	\$ 63,622	2005
I	1,769	5,812	0	7,581	2004
P	5,464	18,752	0	24,216	2008
Total	\$ 14,268	\$ 55,876	\$ 25,275	\$ 95,419	

²³ City Code 150-1012.

²⁴ City Code 150-1011.

²⁵ The names of the hotels have been kept confidential. The letters are presented to help identify how many times a certain hotel is in violation of the Code. See Exhibit 1 – Figure 10 for a summary of findings by letter.

²⁶ Information for 2008 not available for Hotels D and I.

Finding #2:

Five hotels (D, E, H, I, and P) of the 24 sampled (21% of the sample) failed to report or incorrectly reported the number of Occupied Rooms per night or the Guest Room Capacity on Section R of Form 8010. See Figure 5 for the calculation for the total unremitted Occupancy Privilege Tax including interest and penalties due.

- A. Three hotels (D, I, and P) collected the Occupancy Privilege Taxes and failed to file or remit the taxes to the City.
- B. One hotel (E) did not report the Guest Room Capacity on Line R1 of Form 8010.²⁷
- C. One hotel (H) did not file Form 8010 with the City.²⁸

Figure 5: Total Unremitted Occupancy Privilege Taxes Including Interest and Penalties

Hotel	2010	2009	2008	Total	Year Since Noncompliance
D	\$ 2,396	\$ 9,918	\$ 8,255	\$ 20,569	2005
E	2,219	-	-	\$ 2,219	2010
H	1,594	6,302	-	\$ 7,896	2000
I	1,554	6,232	-	\$ 7,786	2004
P	1,852	7,140	-	\$ 8,992	2008
Total	\$ 9,615	\$ 29,592	\$ 8,255	\$ 47,462	

Finding #3:

Six hotels (B, D, H, I, M, P) of the 24 sampled (or 25% of the sample) failed to file Form 8010 in a timely manner.²⁹ Several hotels had not filed Form 8010 in over a year. The noncompliance issues included collecting but not remitting the taxes and failing to timely file.³⁰ One hotel (M) filed its taxes under the Amnesty Program in December 2009. After filing under the Amnesty Program, the hotel curtailed payments until July 2010. In July 2010, it filed taxes for November 2009 through June 2010.

Finding #4:

Two hotels (F and N) of the 24 hotels sampled which were required to file Section H of Form 8010 (or 8% of the sample) under-reported Gross Rentals on Section H of Form 8010, reducing the Hotel/Motel Sales Tax liability to the City.

²⁷ Due to this omission on Form 8010 in the first quarter of 2010, the room tax for the hotel did not get calculated or paid.

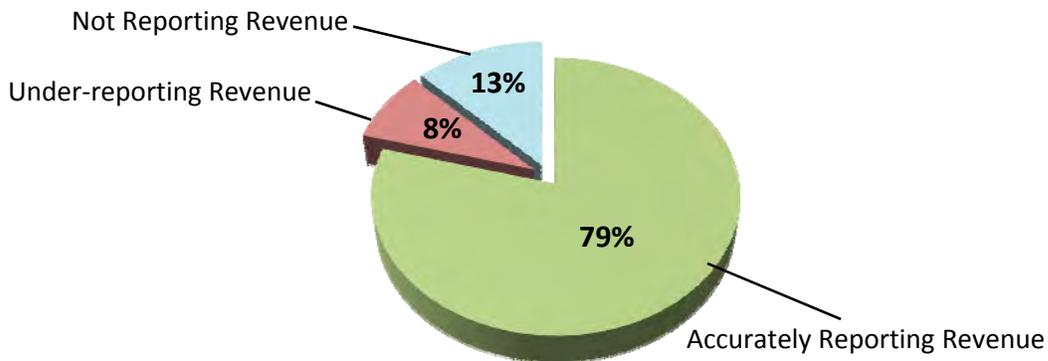
²⁸ Hotel H was operating as a two room hotel since 2000 but actually had three rooms and should have filed Form 8010.

²⁹ Form 8010 should be filed with the City by the 20th day of the subsequent month in which the return is due per City Code 150-615.

³⁰ Hotel B was operating 8 rooms but its mayoralty permit only allowed for 5 rooms. It filed Section R but failed to file Section H. Hotel (M) was consistently delinquent in filing Form 8010, even though it had paid its taxes owed to the City under the Amnesty Program in December 2009. Hotel H was operating as a two room hotel since 2000 but actually had three rooms and should have filed Form 8010.

The reasons for under-reporting are: Gross Rental data included improper reporting on the cash method of accounting³¹ and poor record keeping which prevented the verification of the accuracy of the monthly tax returns. See Figure 6 below.

Figure 6: Summary of Results of Sampled Hotels Reporting Room Revenue



Finding #5:

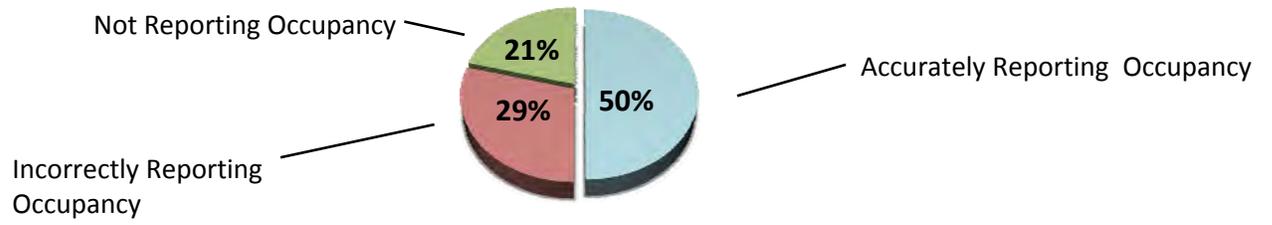
Seven hotels (B, F, G, K, L, N, and O) of the 24 sampled (or 29% of the sample) underreported occupancy figures on Section R of Form 8010, reducing the Hotel Occupancy Privilege Tax liability to the City. The under-reporting occupancy issues included incorrect Guest Room Capacity and/or the number of occupied rooms,³² ignorance of the City laws, improperly filing on the cash method of accounting, and poor record keeping.

All of these reasons prevented the verification of the accuracy of the monthly tax returns. See Figure 7 below.

³¹ The accrual basis of accounting requires that the hotels report revenue at the time of the stay (the accrual method) and not when the money was collected (the cash method). Many hotels use a credit card processing company which creates a delay between the time the money is deposited into the hotel's bank account by the credit card processor and the date of the actual stay.

³² Hotel G under-reported the number of rooms occupied by 2,288 which resulted in taxes, interest and penalties owed of \$2,695 for the first quarter of 2010.

Figure 7: Summary of Results of Sampled Hotels Reporting Hotel Occupancy



IV. FORM 8030 & MAYORALTY PERMIT FINDINGS

Background: Hotels with six or more sleeping rooms are required to pay an annual Occupational License Tax.³³ Hotels with five or fewer sleeping rooms are required to obtain an annual Mayorality Permit³⁴ in order to operate within the City limits. Each year all hotels with six or more rooms are required to file Form 8030 with the City and renew their Occupational Licenses. The cost of an Occupational License is \$2.00 per room.³⁵ Mayorality Permit renewals for hotels with five rooms or less are required to pay a flat fee based on the size of the hotel.³⁶ Occupational Licenses and Mayorality Permits should be renewed with the Bureau of Revenue annually by January 1 and January 31, respectively. Interest and penalties are assessed on March 1st for the Occupational License Tax and February 1 for the Mayorality Permit.³⁷

The Mayorality Permit interest is calculated by multiplying the Mayorality Permit due by 8% for each thirty day period or any fraction of a thirty day period from February 1st until paid.³⁸ The penalty “shall be imposed at a rate of 20% of the fee if the failure to obtain such permit is for not more than 30 days and with an additional 20% for each additional 30 days or fraction thereof during which the failure continues, not to exceed 60 percent of the amount of the fee.”³⁹

Finding #6:

Nine hotels of the 24 sampled (or 37% of the sample) did not have an accurate Mayorality Permit or Occupational License for 2010. Five hotels (B⁴⁰, C, H, J, and N) of the 9 mentioned had an Occupational License or a Mayorality Permit for less sleeping rooms than the hotel actually offered on a nightly basis. The other hotels (D,⁴¹ I⁴², M, P⁴³) were operating without a current Occupational License or a Mayorality Permit for a portion of 2010. See Figure 8: Summary of Sample Results of 2010 Hotel/Motel License & Permits.

³³City Code 150-952 & 969.

³⁴City Code 30-70(28) & 30-70(29).

³⁵City Code 150-969 (i) - Businesses where licenses are based on flat fees – Hotels with six or more sleeping rooms shall pay an annual license of \$2.00/sleeping room.

³⁶City Code 30-70 (28) & (29) - Hotels with less than six rooms are required to obtain a Mayorality Permit. A flat annual fee of \$200 is due to the City for hotels with 1-2 sleeping rooms and \$600 for hotels with 3-5 sleeping rooms.

³⁷City Code 150-952 and 30-67.

³⁸City Code 30-67.

³⁹Ibid.

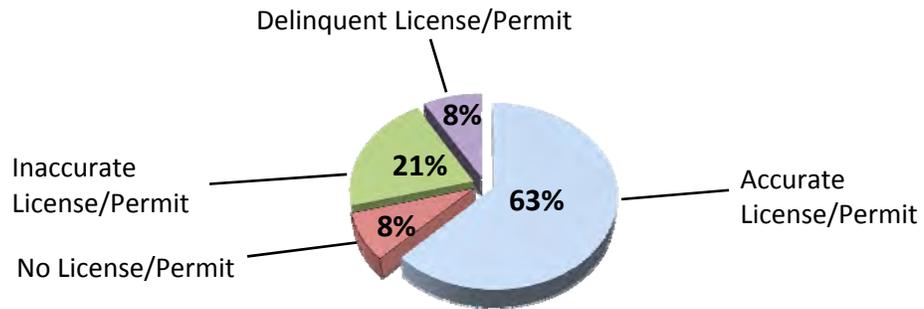
⁴⁰Hotel B was operating with a Mayorality Permit which indicated that it had 5 rooms. Our site visit verified that the hotel operated 8 rooms and must obtain an Occupational License, as well as remit Hotel/Motel Sales Tax to the City.

⁴¹Hotel D did not have a current Occupational License at the time of our site visit in June 2010.

⁴²Hotel I was operating with a Mayorality Permit which indicated that it had 5 rooms. Our site visit verified that the hotel operated 6 rooms and must obtain an Occupational License, as well as, remit Hotel/Motel Sales Tax to the City.

⁴³Hotel P has not obtained an Occupational License since 2007 but was operating.

Figure 8: Summary of Sample Results of 2010 Hotel/Motel License & Permits



V. CONCLUSIONS

All hotels must remit collected sales and privilege taxes to the City by the 20th of the subsequent month. Returns must be filed timely and the hotels must maintain all supporting documentation for the Gross Rental and Occupancy numbers reported on their monthly returns to the City. The Occupational Licenses or Mayoralty Permits are required to be kept up to date to accurately reflect the number of rooms the hotel is currently renting on a nightly basis.

Based on the results of our review, a total tax liability of \$145,576 (including interest and penalties) was due from the delinquent hotels. See Figure 9 for a summary by hotel of the total unremitted Hotel/Motel Sales and Occupancy Tax Liability including interest and penalties.

Figure 9: Total Hotel/Motel Sales and Occupancy Tax Liability Due

Hotel	2010	2009	2008	Total	Year Since Noncompliance
D	\$ 9,431	\$ 41,230	\$ 33,530	\$ 84,191	2005
E	2,219	-	-	2,219	2010
G	2,695	-	-	2,695	2010
H	1,594	6,302	-	7,896	2000
I	3,323	12,044	-	15,367	2004
P	7,316	25,892	-	33,208	2008
Total	\$ 26,578	\$ 85,468	\$ 33,530	\$ 145,576	

The review revealed that 10 out of the 24 hotels sampled from the City's list of hotels (42% of the sample) did not file Form 8010 or were under-reporting Gross Rentals and/or Occupancy on Form 8010. Because our sample had a 5% margin of error, it is likely that the actual number of hotels not filing or under-reporting on Form 8010 is between 37% and 47% of the total population. The City's list had a total of 277 hotels, so the review suggests that the total number of hotels not filing or under-reporting on Form 8010 is between 102 and 130.

In summary, 15 of 24 hotels sampled (or 62%) had at least one inaccuracy when filing Form 8010 and/or obtaining an Occupational License or a Mayoralty Permit. Seven hotels of the 15 discussed above (more than 45%) had findings on both Form 8010 and its Occupational License or Mayoralty Permit. See Figure 10 in Exhibit 1 for a recap of the findings by hotel.

The City is losing revenue each year from hotels that are not filing or under-reporting their sales revenue and occupancy on Form 8010. The City's 2011 budget includes additional funding to hire tax auditors to ensure that hotels and other businesses are paying their appropriate amount of taxes. The City's Chief Administrative Officer has waived comment on this report since action has been taken to hire additional staff to attempt to prevent this type of lost revenue in the future.

VI. EXHIBITS

EXHIBIT 1 - Figure 10: Recap of Findings by Hotel

Hotel Reference for this Report	Findings #1 - #5 Relate to Form 8010	Finding # 6 Relates to Occupational License & or Mayoralty Permit
Hotel B*	3 & 5	X
Hotel C		X
Hotel D*	1, 2 & 3	X
Hotel E	2	
Hotel F	4 & 5	
Hotel G	5	
Hotel H*	2 & 3	X
Hotel I*	1, 2 & 3	X
Hotel J		X
Hotel K	5	
Hotel L	5	
Hotel M*	3	X
Hotel N*	4 & 5	X
Hotel O	5	
Hotel P*	1,2 & 3	X
Total	13	9

*Signifies hotel had error on both the Form 8010 and Occupational License/Mayoralty Permit

To avoid delay, please include your 9-digit account number

TAX PERIOD:
ACCOUNT #:

H Hotel - Motel Sales Tax

H1	Gross Rentals	H1		.00
H2	Less Total Allowable Deductions (see instructions)	H2		.00
H3	AMOUNT TAXABLE (line H1 minus line H2)	H3		.00
H4	TAX DUE (4% of line H3 and if any excess tax collected, include on this line and check box to the right) <input type="checkbox"/>	H4		.00
H5	Less Vendor's Compensation (1% of line H4 if not delinquent)	H5		.00
H6	NET TAX DUE (line H4 minus line H5)	H6		.00
H7	Interest (1.25% of line H6 per month)	H7		.00
H8	Penalty (5% of line H6 per month)	H8		.00
H9	TOTAL AMOUNT DUE (add lines H6 through H8)	H9		.00

R Hotel Occupancy Privilege Tax

R1	Hotel/Motel/Bed & Breakfast Guest Room Capacity	R1	
R2	Number of Occupied Rooms per night for the month reported	R2	
R3	Rate of tax per room/night (enter applicable rate based on room capacity reported on line R1) 300 or more room capacity - \$1.00 per room/night 3 to 299 room capacity - \$0.50 per room/night 2 or less room capacity - no tax	R3	
R4	TAX DUE (multiply line R2 by line R3)	R4	.00
R5	Interest (1.25% of line R4 per month)	R5	.00
R6	TOTAL TAX AND INTEREST (line R4 plus line R5)	R6	.00
R7	Penalty (the greater of \$500.00 or 20% of line R6)	R7	.00
R8	TOTAL AMOUNT DUE (line R6 plus line R7)	R8	.00
T1	TOTAL PAYMENT DUE (line H9 plus line R8)	T1	.00

To avoid interest and penalties, this return must be received with remittance on or before the 20th of the month following the period reported on this return. DO NOT use any other taxpayer's return, as this may result in an improper posting of your payment. **No return will be accepted unless signed by the taxpayer or authorized agent. I hereby certify under penalties of perjury that the information reported in this return is, to the best of my knowledge, true and correct.**

Date	Signature
Date	Signature of Preparer (if not taxpayer)

PLEASE SEND SEPARATE CHECKS FOR EACH REMITTANCE FORM

Date:
Account #:

L Occupational License Tax Renewal

Table with 10 rows (L1-L10) for Occupational License Tax Renewal. Includes fields for Gross Receipts, Allowable Deductions, Adjusted Gross Receipts, Opening Date, Annual Taxable Gross Receipts, Occupational License Tax Due, Penalty, Interest, Total Penalty and Interest, and Total Amount Due.

R Hotel / Motel Occupational License Tax Renewal

Table with 6 rows (R1-R6) for Hotel / Motel Occupational License Tax Renewal. Includes fields for Total number of sleeping rooms, Hotel/Motel License Tax Due, Penalty, Interest, Total Penalty and Interest, and Total Amount Due.

C Chain Store License Tax Renewal

Table with 6 rows (C1-C6) for Chain Store License Tax Renewal. Includes fields for Total number of chain stores, Chain Store License Tax Due, Penalty, Interest, Total Penalty and Interest, and Total Amount Due.

V Video Poker Occupational License Tax Renewal (see instructions for lines V1 through V3)

Table with 8 rows (V1-V8) for Video Poker Occupational License Tax Renewal. Includes fields for Code Number, Sub-Code, Video Poker License Tax Due, Penalty, Interest, Total Penalty and Interest, and Total Amount Due. Total Payment Due (T1) is also included.

To avoid interest and penalties, this return must be received with remittance before March 1st of each year. DO NOT use any other taxpayer's return, as this may result in an improper posting of your payment. No return will be accepted unless signed by the taxpayer or authorized agent. I hereby certify under penalties of perjury that the information reported in this return is, to the best of my knowledge, true and correct.

Signature lines for Date and Signature, and Date and Signature of Preparer (if not taxpayer).

PLEASE SEND SEPARATE CHECKS FOR EACH REMITTANCE FORM

From: Suzanne Wisdom
To: [Rev. Cornelius Tilton \(cornelius.tilton@gmail.com\)](mailto:Rev.Cornelius.Tilton@gmail.com)
Cc: [Steven Scheckman](#)
Subject: OIG Report released today
Date: Monday, December 06, 2010 4:26:00 PM
Attachments: [PR- Hotel Tax Report 101206.pdf](#)
[Hotel Motel Tax Review 12.06.pdf](#)

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Subject: OIG Report released today
Date: Monday, December 06, 2010 4:27:00 PM
Attachments: [PR- Hotel Tax Report 101206.pdf](#)
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Attached please find a copy of the Hotel Tax Audit that was released today.

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Subject: OIG Report released today
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