



CITY OF HELEN
Lodging Tax Monthly Return for Hotels/Motels
And Short-Term Rentals
8% Rate

Important: This return must be filed and taxes paid by the 20th day of the month following the month in which the tax is collected. **All fields must be filled out.**

Return for month of _____ 20_____ Date Filed _____

Business Name _____ Business DBA Name _____

Mailing Address _____ 911 Address _____

Georgia Sales Tax No. _____ Phone Number _____

Number of Lodging Beds/Rooms _____ Average Nightly Rate _____

This return should include all excise taxes collected for the City of Helen on charges to the public for lodging; and applies to hotels, motels, and short-term rentals.

Please note in the State of Georgia any additional fees such as, cleaning, pet, rollaway bed, or extra person fees are considered part of the accommodation sales price and are to be included in the tax collected to be remitted. A return must be filed even if NO tax is due – penalties will be assessed if no return is filed. If no rental was received during a given month a \$0.00 tax return must be filed.

Local rental management companies filing the return on behalf of their clients shall either list each property separately on the monthly lodging tax form that is submitted to the City of Helen or provide a separate lodging tax form for each property to the City of Helen.

If you own a short-term rental property but utilize a national short term rental company to handle the rentals on your behalf, such as VRBO or AirBnB, that collects and pays the lodging tax on your behalf, you are **STILL REQUIRED** to file a monthly tax report. While VRBO and AirBnB do collect and remit taxes for property owners, they do not provide any identifying information linking the taxes to the individual properties. In other words, these third-party innkeepers send one lump sum check and no details as to which properties are paying. We need the exact dollar amount for your short-term rental property or properties in Helen to provide you, as the property owner, with proper credit for remittance of the required lodging tax. Appropriate documentation to attach in filling out the report would be the printout of the monthly rental report received from your national short term rental company showing the stays and amount of taxes remitted on your behalf as the owner.

If, as a short-term rental owner, you utilize either a local rental company or a national short term rental company **BUT ALSO** rent the property on your own through other independent means (Facebook, Craig's List, or other methods), you remain legally responsible for remitting the 8% lodging tax for monies received for short term rentals that did not go through the rental agency. The City of Helen will contract with providers to monitor advertisements for short term rentals to ensure that the 8% lodging tax, as required by state law, is paid for those independent rentals, and any such rentals should be added to this report, with the tax remitted appropriately.

ALL Short-Term Rental Owners are additionally required to apply for and receive an occupational tax license issued through the City of Helen on an annual basis, and also to complete their Short-Term Rental Registration Form each year, such that the City has appropriate emergency contact information in the event that it is necessary to contact you regarding a problem with your short-term rental property.

