

Frequently Asked Questions

(Tax application change effective August 28, 2007)

Q: How much is the Tourism Tax?

A: The Tourism Tax is 3% of the room rate charged.

Q: What if I have a weekly or monthly rate?

A: The Tourism Tax would be 3% of the weekly rate.

Q: Is the Tourism Tax 3% of the total bill?

A: No. The tax is 3% of the lodging charge. Incidentals, room service, etc. are not taxable with the Tourism Tax.

Q: Do groups with tax exemption certificates have to pay the tax?

A: Yes. According to legal standards, the Tourism Tax is not a sales tax it is a usage tax. Most exempt groups are exempt from sales tax only.

Q: What about military personnel with official orders?

A: Military personnel also are required to pay the Tourism Tax. Missouri State Statue RSMO 144 includes state and federal agencies, departments and municipalities required to pay the transient guest tax.

Q: Who is exempt from paying the tax?

A: Only an **individual** that stays more than ninety days in a calendar quarter, (Jan – Mar, Apr – Jun, Jul-Sep, Oct-Dec) is exempt from paying the tax. If a company has the reservation, but different people stay, the tax must be assessed and collected.

Q: Where do I send the tax payment?

A: Send the tax payment to the Pulaski County Treasurer, 301 E. Historic 66, Waynesville, Mo 65583

Q: When do I pay the tax?

A: Tax payments are due at the Collector's office by the 15th of each month. If the tax is less than \$100.00 per month, a tax payment is made twice a year. July 15th for January thru June, and January 15th for July thru December. If the tax is between \$100.00 and \$250.00 per month, a tax payment may be made each quarter. April 15th for January thru March, July 15th for April thru June, October 15th for July thru September and January 15th for October thru December.

Q: What if I don't pay by the 15th of the month?

A: 1.5% interest may be accrued per month for the amount that is overdue. Accounts that are determined to be delinquent will have a lien placed against the property until the account is paid in full. Extended delinquency will result in legal proceedings which may include closure and/or forfeiture of the property.