



City of Roswell
Finance Department
38 Hill Street, Suite 130
Roswell, GA 30075
770-641-3727

RENTAL MOTOR VEHICLE EXCISE TAX FORM INSTRUCTIONS

Enclosed is the form for filing your monthly Rental Motor Vehicle Excise Tax. The preprinted form is to be returned to the Finance Department and will be accepted only if it is properly completed and signed. Please take time to read the instructions and look over the form before you begin. The Rental Motor Vehicle Excise Tax Form must be filed and paid by the 20th of the month following the period for which the tax is due. Please do not alter the original format and contents of the form.

When paid timely, the rental motor vehicle concern may deduct and retain three percent (3%) of the amount of tax as a vendor's credit. For failure to pay by the due date, the rental motor vehicle concern not only loses this vendor's credit, but also is subject to paying penalties and interest on the tax due. The penalty is five percent (5%) of the tax due and the interest rate is one percent (1%) per month or fraction thereof for each month the tax due is delinquent.

INSTRUCTIONS

- Line 1** Enter the gross total for the revenue received for rental or lease for 31 or fewer consecutive days of a rental motor vehicle, including total cash and nonmonetary consideration for the rental or lease including, but not limited to, charges based on time or mileage and charges for insurance coverage or collision damage waiver but excluding all charges for motor fuel taxes or sales taxes.
- Line 2** Enter the tax due by multiplying Line 1 by 3%.
- Line 3** A discount of 3% is allowed providing the form is not delinquent and the taxes are paid in full. Enter on Line 3 the discount allowed by multiplying Line 2 by 3%.
- Line 4** If timely, enter amount due of Line 2 minus Line 3.

Failure to file a timely return and pay the full amount due by the 20th, shall result in the assessment of a 5% penalty on the tax due and assessment of interest at the rate of 1% per month or fraction thereof on the amount due.
- Line 5** If delinquent, enter the penalty due by multiplying Line 2 by 5%.
- Line 6** If delinquent, enter the interest due by multiplying Line 2 by 1% per month or fraction thereof.
- Line 7** If timely, enter the amount from Line 4 on Line 7.
If delinquent, enter the amount due of Line 4 plus Line 5 plus Line 6. The 3% discount is not allowed if delinquent.

Please sign and date the form and be sure to include your name, title and contact number on the form before submitting to the Finance Department. Payments may be mailed or paid in person at Roswell City Hall, 38 Hill Street, Suite 210, Roswell GA 30076.



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MONTHLY REPORT
RENTAL MOTOR VEHICLE: EXCISE TAX

MONTH OR PERIOD ENDING: _____
BUSINESS LICENSE ACCOUNT NUMBER: _____
BUSINESS NAME: _____
BUSINESS ADDRESS: _____

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|--|----------|
| 1. Total rental charges collected on rental motor vehicles | \$ _____ |
| 2. 3% Gross tax (Line 1 times .03) | \$ _____ |
| 3. Less 3% discount (Line 2 times .03) | \$ _____ |
| 4. Net tax due (Line 2 minus Line 3) | \$ _____ |
| 5. Plus penalty (Line 2 times .05) | \$ _____ |
| 6. Plus interest (Line 2 times .01) | \$ _____ |
| 7. Total tax and interest due (Line 4 + Line 5 + Line 6) | \$ _____ |

We certify, under penalty of perjury, that this is a true and correct report of all rental charges as prescribed by Roswell Code of Ordinance Article 10.17 during the month of this report.

_____ SIGNATURE	_____ PRINT NAME	_____ TITLE
_____ EMAIL	_____ PHONE NUMBER	_____ DATE

- (1) "Rental Charges" include total cash and non-monetary consideration for the rental of lease, including, but not limited to, charges based on time and mileage and insurance coverage or collision damage waiver. Exclusions are limited to (1) charges for motor fuel taxes or sales taxes, (2) charges for rentals or leases of 32 or more consecutive days, (3) charges which do not constitute taxable events for purposes of sales and use taxes under Georgia law and (4) charges for rental, in which the customer picks up or returns the vehicle outside this state.
- (2) Note: The three percent (3%) discount will be allowed only if payment is presented or postmarked by the 20th day of the month following the month of reporting.

**** PLEASE DO NOT ALTER THE ORIGINAL FORMAT AND CONTENTS OF THIS FORM****