



CAR RENTAL TAX RETURN

Business Name _____

Account Number _____

Business Address _____

Month of _____

Businesses located within the City of Sandy Springs which rent or lease motor vehicles designed to carry ten or fewer passengers for a period of 31 consecutive days or less, including the 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, will be required to pay an excise tax on rental motor vehicles to the City of Sandy Springs. These businesses are required to collect from each person renting a motor vehicle a tax of 3% of the charges for the vehicle. The tax is collected monthly on a calendar month basis. The taxes due are to be remitted on or before the 20th of the month succeeding collection. When paid timely, the licensee may deduct and retain three percent (3%) of the amount of the tax as a vendor's credit. Failure to pay by the due date causes the tax to be delinquent and the licensee not only loses vendor's credit, but is subject to paying a penalty and interest on the tax due. The penalty is 5% of the amount due and interest of one percent (1.0%) per month or fraction thereof that the tax is delinquent.

This return is subject to audit:

1. Gross Sales of liquor-by-the-drink	\$ _____
2. Tax (3% of line 1)	\$ _____
3. Vendor's Credit (deduct 3% of line 2, <u>if not delinquent</u>)	- \$ _____
4. Penalty (add 5% of line 2 for each month or fraction thereof, not to exceed 25%, if delinquent)	+ \$ _____
5. Interest (add 1% for each month or fraction thereof line 2 if delinquent)	+ \$ _____
TOTAL AMOUNT DUE	= \$ _____

I DECLARE UNDER PENALTIES PRESCRIBED THAT THE INFORMATION PROVIDED IN THIS RETURN IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

Contact Name: _____ Date: _____

Signed: _____ Title: _____

Contact Phone: _____ Fax: _____

Please return this form with remittance to:

**City of Sandy Springs
ATTN: Revenue Dept
7840 Roswell Road**