

TRANSIENT ROOM TAX ELECTRONIC FORM INSTRUCTIONS – TR1M

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| <p>General Information</p> | <p>The Louisville Metro transient room tax is an aggregate tax of eight and one-half percent (8.5%) of the total rent (including all fees and service charges) for every occupancy of a suite, room or rooms, cabins, lodgings, campsites, or other accommodations charged by any hotel, motel, inn, tourist camp, tourist cabin, campground, recreational vehicle parks or any other place in which accommodations are regularly furnished to transients for consideration, for a consecutive period of less than 30 days, or by any person that facilitates the rental of the accommodations by brokering, coordinating or in any other way arranging for the rental of the accommodations,.</p> <p>The Louisville and Jefferson County Convention and Visitors Bureau (“the Bureau”) has requested that the Louisville Metro Revenue Commission (LMRC) collect and compile certain statistical information for the local hotel/motel industry. This statistical data will be transmitted to the Bureau on a collective basis rather than individually to preserve the confidentiality of each taxpayer’s reported activity.</p> |
| <p>Who Must File</p> | <p>All persons, companies, corporations or other like or similar persons, groups or organizations doing business as any hotel, motel, inn, tourist camp, tourist campgrounds, recreational vehicle parks, or any other place in which accommodations are regularly furnished to transients for consideration must file form TR1M.</p> <p><u>For Hosts who book short term rentals exclusively with Online Booking Platforms:</u> No monthly transient tax return shall be required. The online booking platform shall remit the tax collected and file the required transient tax returns for all accommodations booked through the platform. The host will only be responsible for collecting and submitting the transient tax and filing a monthly return for bookings made by the host.</p> <p>All hosts, regardless of the booking method used, are subject to registration with the Louisville Metro Revenue Commission as a business and filing an annual Occupational License Net Profit Tax return in accordance with LMCO §110.01, et seq.</p> |
| <p>When to File</p> | <p>On or before the last day of every month, the taxpayer shall submit a return and the tax due for the preceding month. All taxes must be filed and paid by the last day of the month that follows the month of the tenancy. If a stay extends into the following month, the taxes would be filed and paid the month following the last day of the stay. (e.g., Tenant stayed from April 28th through May 3rd, this stay is reported on the May return which is due June 30th.)</p> <p>Hosts which do not utilize Online Booking Platforms exclusively are required to file a monthly Transient return for each month where the Host has rental activity.</p> |
| <p>Filing Method</p> | <p>Electronic Filing Requirement: All business entities, booking platforms, or persons which are subject to the filing requirements of LMCO §121.01 shall electronically file all returns, forms, reports, statements, and/or reconciliations.</p> <p>Visit https://emints.metrorevenue.org/ to file and pay online.</p> |
| <p>Penalty for Failure to File and/or Pay</p> | <p>There is a penalty of five percent (5%) of the unpaid amount of the tax for failure to pay by the due date. In addition, there is a penalty of five percent (5%) per month, or fraction of month, of the unpaid transient room tax up to twenty five percent (25%) of the amount of the unpaid tax for failure to file by the due date.</p> |
| <p>Interest</p> | <p>Interest is computed at one percent (1%) per month (12% per annum) from the original due date until total tax liability is paid in full.</p> |
| <p>Glossary</p> | <ul style="list-style-type: none"> • Transient (Group) are those rooms sold in a group or individually to participants in a group for a period of less than thirty (30) days. • Transient (Individual) are those rooms sold to individuals not a part of a specific group for a period of less than thirty (30) days. • Permanent Guest: A person(s) staying 30 consecutive days or more. • Room: Any portion of a hotel which is designed or intended for occupancy by a person for temporary lodging or sleeping purposes. • Self / Direct bookings – Any booking where the host receives the rent for the transient accommodation directly rather than through a facilitator. • Short-Term Rental: A dwelling unit that is rented, leased or otherwise assigned for a tenancy of less than 30 consecutive days duration, where no meals are served. This term does not include hotel or motel rooms, extended stay lodging facilities, bed and breakfast inns or boarding and lodging house rooms. • Online Booking Platform: A person or entity that operates online and facilitates, brokers, or in any other way coordinates the rental of a suite, room, rooms, cabins, lodgings, campsites, or other accommodations offered by a host, hotel, motel, inn, tourist camp, tourist cabin, campgrounds, recreational vehicle parks, or any other place in which accommodations are regularly furnished to transients for consideration. |
| <p>READ INSTRUCTIONS BELOW TO COMPLETE FORM TR1M</p> | |
| <p>Log in to eMINTS</p> | <p>Visit https://emints.metrorevenue.org and enter your username and password. If you have not created a log on, visit this link https://louisvilleky.gov/government/revenue-commission/signing-emints for how to instruction.</p> |
| <p>Access the Filing Period</p> | <ul style="list-style-type: none"> • From the Accounts tab, click Transient Room Tax to access your account. • From the list of periods, click the period date to access that filing period. • Click File or amend a return. |

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| <p>Return Status</p> | <ul style="list-style-type: none"> • Review the introduction for who is required to file the TR1M return, click Next. • If you did not have any self-booked rentals during the month, for all properties, check the box NO ACTIVITY FOR ALL PROPERTIES. • If you permanently ceased having rental activity in Louisville Metro, check the box FINAL RETURN and provide a business cease date. This will close the account. • If you had permanent guest, mark Yes next to the question ‘Did you have any Permanent Guests?’ If not, mark No. |
| <p>Properties</p> | <p>Properties that have been claimed on prior returns will pre-populate the property detail.</p> <ul style="list-style-type: none"> ○ For new properties, click Add a Record. <ul style="list-style-type: none"> • Click on each property to enter the sales information: <ul style="list-style-type: none"> • To change the property details section, check the box Change of Property Detail. <ul style="list-style-type: none"> ○ If your property type is ‘Short-Term Rental’ enter the Planning & Design License number. Example: LIC-STL-XX-XXXXX. This number was assigned when registering your short-term rental property with the Planning & Design Services office. • If you would like to close this property, check the box next to the question ‘Would you like to close this property?’ • If this property had No Activity, check the box in the Number of Rooms Sold section. • Enter the number of rooms sold for each transient group, transient individual, and permanent guests. Total Sold will automatically calculate. • Enter the Total Direct Room Sales. • Enter the Direct Permanent Guest Sales, if applicable. • Direct Transient Room Sales will automatically calculate. <p>Host Detail</p> <ul style="list-style-type: none"> • If you need to change the Owner or Operator, check the Change of Host Details box. • If you have a change in ownership, check the Change in Ownership? box. <ul style="list-style-type: none"> ○ Enter the Name of New Owner ○ Enter the New Ownership Date ○ Enter the date the payment/return records liability to |
| <p>Tax Calculations</p> | <p>Tax calculations summed from all property details entered on the previous step.</p> <ul style="list-style-type: none"> • Verify the Number of Rooms Sold totals and the Dollar Value of Rooms Sold totals are correct. • To request a refund, enter the amount of refund due in the Overpayment to be refunded field. • To make changes, click Previous. • Use the Print Transcript button to print the summary for your records. • Click Submit or Next. |
| <p>Refunds</p> | <p>Refund requests must be made to the LMRC in writing or by filing an amended return. All requests must include an attachment(s) which state:</p> <ul style="list-style-type: none"> • Amount requested. • Applicable tax period. • Reason for the refund. • Documentation supporting the overpayment of tax. • State whether the tax was surcharged to customers and if so, provide documentation of tax refunded to the customer. <p>The Revenue Commission is authorized to promulgate administrative policies regarding the filing and verification of any refund requests.</p> <p>Attach required documentation to the return: In the Attachments section, click the Add hyperlink.</p> <ul style="list-style-type: none"> • Check the box if you would like approved refund amounts to be direct deposited. • Choose the bank account type, enter the bank routing number, and bank account number. • Click Submit. |
| <p>Submit the TR1M return</p> | <p>Your return is not complete until it has been submitted. If your return is correct, click Submit.</p> <ul style="list-style-type: none"> • Enter your eMINTS password and click the OK button. • Note your confirmation number for reference if needed. |