

TRANSIENT ROOM TAX ELECTRONIC FORM INSTRUCTIONS - TR1M-P

General Information	<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 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>
Who Must file	<p>Form TR1M-P must be filed by any online booking platform, business, entity, or person, that facilitates the rental of accommodations by brokering, coordinating, or in any other way arranging for the rental of the accommodations for consideration.</p>
When to File	<p>All taxes must be filed and paid by the last day of the month that follows the month of the tenant’s checkout. (e.g., Tenant stayed from April 28th through May 3rd, this stay is reported on the May return which is due June 30th.)</p>
Filing Method	<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>Form TR1M-P is a spreadsheet template to be downloaded. Visit https://emints.metrorevenue.org/ to file and pay online.</p>
Penalty for Failure to File and/or Pay	<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 twentyfive percent (25%) of the amount of the unpaid tax for failure to file by the due date.</p>
Interest	<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>
Glossary	<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 • 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.
READ INSTRUCTIONS BELOW TO COMPLETE FORM TR1M-P	
Log on to eMINTS	<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>
Access the Filing Period	<ul style="list-style-type: none"> • From the Accounts tab, click Online Booking Platform to access your account. • From the list of periods, click the period date to access that filing period. • Click File or amend a return.
Download the TR1M-P	<ul style="list-style-type: none"> • Click the Export Template button. Complete the template with all host property information and save a copy. All template fields are required per LMCO §121.02(C). Failure to submit a complete return is subject to the provisions of LMCO §121.04, Incomplete, false, or fraudulent return. • Do not delete columns or the example row from the template.
Importing the TR1M-P	<ul style="list-style-type: none"> • Click Next. • Click the Import button, choose the file you have saved, and click Import. • Property Information is populated per the template: <ul style="list-style-type: none"> ○ Any Property tab with a red dot is in error and must be corrected before moving to the next step. ○ Properties can be added by clicking Add Property or deleted by clicking Delete Property. ○ Click Next.
Submit the TR1M-P	<ul style="list-style-type: none"> • Verify the Sales Summary and Total Due sections are correct. • Click Submit. • Enter your eMINTS password and click OK. <ul style="list-style-type: none"> ○ Note your confirmation number for reference if needed.