

INSTRUCTIONS FOR SUBMITTING 4% LODGING FACILITY TAX
CITY OF COLUMBUS, NEBRASKA

The total amount of tax owed shall be figured on gross receipts of lodging within the city. The facility tax is imposed on the business; however, the business may choose to pass the tax onto its customers by itemizing the lodging facility tax on the customer's bill as a separate item.

For lodging businesses, the room rate plus Columbus' facility tax is the total amount subject to both sales tax and lodging tax. Below is an example on how to calculate the new lodging facility tax, sales tax, and current lodging tax on a room rental bill.

Room rate	\$100.00
NEW Columbus lodging facility tax (4%)	<u>4.00</u>
Subtotal	104.00
Sales tax (7% of subtotal)	7.28
EXISTING County lodging tax (5% of subtotal)	<u>5.20</u>
Total bill	\$116.48

The return shall be considered filed on time if the completed lodging facility tax report is submitted electronically to cclerk@columbusne.us along with payment before midnight of the 25th of the appropriate month OR if the completed lodging facility tax report is mailed with payment in an envelope properly **addressed to: City Clerk, City of Columbus, P.O. Box 1677, Columbus, NE 68602-1677** with postage prepaid and postmarked before midnight of the 25th of the appropriate month. Checks are to be made payable to City of Columbus.

A fillable lodging facility tax reporting form can be found on the City of Columbus website at www.columbusne.us/lodging tax.

For electronic payment by bank withdrawal you may contact the city finance office at 402-562-4229 or finance@columbusne.us to obtain the city's bank routing information.