



# CHEROKEE COUNTY

75 Peachtree Street  
Murphy, NC 28906  
828-837-5527

*Randy Wiggins, County Manager*  
*Candy Roberts, Finance Officer*  
*R. Scott Lindsay, County Attorney*

**Board of Commissioners**  
*Lorraine M. Meltz, Chair*  
*David Wood, Vice-Chair*  
*Steve Jordan, Member*

## CHEROKEE COUNTY TOURISM DEVELOPMENT AUTHORITY

**Are you collecting and paying occupancy tax on your rental accommodations?**

If you rent out your home or vacation property for periods of less than 90 days, State of North Carolina law and Cherokee County law requires you to collect and pay a 4% occupancy tax (in addition to NC sales tax). Occupancy tax is required for rental of any room, lodging, or accommodation furnished by a hotel, motel, tourist camp, cabin, vacation home or similar place within Cherokee county rented for periods of less than 90 days. This tax is in addition to any NC state sales tax. You must register your rental property with the Cherokee County Finance office, which will instruct you on how to remit the occupancy tax money you collected. The finance office can be reached at 828-837-2130 or by mail at 75 Peachtree St, Murphy, NC 28906.

Failure to register, file and pay the occupancy tax will result in penalties, which mirror NC sales & use tax as stated in General Statute 105-236 including:

- \* In case of failure to file on the date it is due, a penalty equal to 5% of the amount of the tax will be assessed if the failure is for not more than one month, with additional 5% for each additional month or fraction thereof, during which the failure continues, not exceeding 24% in the aggregate, or \$5.00, whichever is greater. A report must be filed each month even if you are reporting zero sales.
- \* In the case of failure to pay any tax when due, a penalty equal to 10% of the tax will be assessed, except the penalty shall in no event be less than \$5.00.
- \* Any person who willfully fails to pay the tax, file required monthly forms, keep records or fails to supply required information shall be guilty of a Class 1 misdemeanor.
- \* Further, any person who willfully attempts to evade or defeat a tax or its payment, shall be guilty of a Class H felony.
- \* The County Finance Officer may direct the financial records of accommodations be audited.

Occupancy Tax funds are used to promote tourism and travel locally to develop and enhance the quality of life for citizens of Cherokee county.

The bottom line is simply this: The more money collected for Occupancy Tax means more money with which to promote and market Cherokee County. That, in the end, means more visitors and more business for you. Remember, you are required to charge, collect, file and pay the Occupancy Tax. If you fail to do so, you are breaking the law and will be penalized.