



Room Occupancy Tax in Sampson County

HOW TO BECOME A NEW LODGING PROVIDER

If you are opening a new business as a hotel, motel, bed and breakfast, or hunting lodge in Sampson County, you are legally required and responsible for collecting and remitting Room Occupancy Taxes (ROT). Please complete the Room Occupancy Tax Application found on the Sampson County CVB website and submit it as follows:

Room Occupancy Application: <https://www.visitsampsonnc.com/sccvb-partner-resources/>

Mailing Address:

Sampson County Convention & Visitors Bureau
414 Warsaw Road
Clinton, NC 28328

Email:

sbarefoot@visitsampsonnc.com

PURPOSE

The Room Occupancy Tax in Sampson County is six percent and is paid by overnight visitors and collected by local lodging providers. The room occupancy tax fully funds the Sampson County Convention & Visitors Bureau for the purpose of promoting travel and tourism within Sampson County.

Of the Room Occupancy Tax collected, 67% of the tax revenues fund the CVB and its marketing and advertising expenses. The remaining 33% of the tax revenues fund the SCCVB Capital Grant Program. Please visit our website for more information about the program.

MONTHLY OCCUPANCY TAX RETURN & GUIDELINES

The Monthly Occupancy Tax Form and remittance (payment) must be completed by all registered lodging providers and must be received and postmarked no later than the 20th of the following month that taxes are being paid.

Room Occupancy Remittance Form: <https://www.visitsampsonnc.com/sccvb-partner-resources/>

EXEMPTIONS

This tax does not apply to the following:

- A private residence, cottage, or similar accommodation that is rented for fewer than 15 days in a calendar year other than a private residence, cottage, or similar accommodation listed with a real estate broker or agent.
- An accommodation supplied to the same person for a period of 90 or more continuous days.



- An accommodation arranged or provided to a person by a school, camp, or similar entity where a tuition or fee is charged to the person for enrollment in the school, camp.

PAYMENTS

Payment tendered must be paid by check, money order or cash.

- A personal / business check and a money order is acceptable. Payment of a check or money order should be made payable to the "County of Sampson" and should accompany the room occupancy tax form, and be submitted to the following address:

County of Sampson
414 Warsaw Road
Clinton, NC 28328

- Cash is also acceptable, but it is not recommended cash be submitted by mail. Payment in the form of cash should be delivered to the following address:

Sampson County Convention and Visitors Bureau Office
414 Warsaw Road
Clinton, NC 28328

- Occupancy Tax forms and payments filed by U.S. Postal Service are deemed to be filed on the date shown on the postmark stamped by the Postal Service. Any and all other means of filing the returns and payments are deemed filed the date received in the Sampson County CVB Office.

If you have any questions or need assistance, please contact the Sampson County CVB Office at 910-592-2557 or email at sbarefoot@visitsampsonnc.com.

PLEASE NOTE - Closing, Transferring or Selling Business: The Sampson County Finance Office located at 406 County Complex Rd, Clinton, NC 28328; as well as, the Sampson County CVB office, 414 Warsaw Road, Clinton, NC 28328 **must** be notified forty-eight (48) hours in advance of a change in address, or ownership, or if business operations cease. You can complete the information at the bottom of the room occupancy tax application form to notify the departments of your change of business status.

If prior business wishes to re-open, a new business form will be required. This new form will start your business, as a new lodging provider, as of the date submitted.

Should you have any questions or require additional information, please contact The Sampson County Finance Office, by calling 910-592-7181 or the Sampson County CVB office, by calling 910-592-2557.