BLUE SPRINGS
MISSOURI

Hotel/Motel Tax Return Instructions

For Month Ending: Enter the last day of the previous month (Example: 9/30/2025)

Report Due: Enter the last day of the current month (Example: 10/31/2025)

A. HOTEL NAME, ADDRESS & CONTACT INFORMATION

Enter the Hotel Name, Missouri Integrated Tax System Number (Missouri sales tax ID), Location Address, Mailing Address (if different from physical hotel address), Contact Name, Contact Phone, and General Manager Name and Phone.

B. OWNERSHIP INFORMATION

Type of Business: Check Sole Proprietor, Partnership, or Corporation.
Enter the Owner or Corporation Name, Address, and Phone Number. Enter Co-Owner information if applicable.

C. MONTHLY TAX REPORT

1. **Number of Occupied Rooms** - Enter the sum of the total daily number of guest rooms occupied by transient and non-transient guests during the month for which the report is being filed.

   Example: ABC Motel rented out 50 rooms every day in September. The number of occupied rooms for September is 1,500 (50 rooms x 30 days).

2. **Total Gross Daily Rental Receipts EXCLUDING taxes** - Enter total gross receipts from the rental of sleeping accommodations NOT including taxes for the month indicated.

3. **Sales Tax Exempt Rental Receipts -** Enter receipts from room rentals that are sales tax exempt. This includes rooms rented to entities with proper exemption certificates, such as government employees and certain non-profit organizations. This also includes rooms rented to individuals that contract in advance and stay for 30 or more consecutive days. Contact the Missouri Department of Revenue for more information on sales tax exempt revenue. ***PLEASE NOTE: Guests who are exempt from remitting sales taxes are NOT necessarily exempt from the City's hotel/motel tax. Only non-transient guests are exempt from hotel/motel tax. See item 7 for more information.***

4. **Sales Taxable Rental Receipts (Formula: Line 2 – Line 3)** – This is a formula that takes your Total Gross Daily Rental Receipts EXCLUDING Taxes (Line 2) and subtracts Sales Tax Exempt Rental Receipts (Line 3) to get the taxable room rentals for sales tax purposes.

5. **Total Gross Receipts from State & Local Sales Taxes (Formula: Line 4 x 9.225%)** – This is a formula that takes the Sales Taxable Rental Receipts on Line 4 multiplied by the sales tax rate to calculate total gross receipts from state and local sales taxes paid for room rentals. (Sales tax rate in Blue Springs is 9.225% as of 10/01/2026.)

6. **Total Gross Rental Daily Rental Receipts Including Sales Taxes (Formula: Line 2 + Line 5)** - This is a formula that adds Total Gross Daily Rental Receipts (Line 2) and Total Gross Receipts from State & Local Sales Taxes (Line 5) to get the total gross receipts from room rentals, including sales taxes.

7. **Non-Transient Rental Receipts (including sales taxes if applicable)** - Enter the total gross receipts (including applicable sales taxes) from non-transient room rentals for the month. Section 655.010 of the Blue Springs City Code defines a transient guest as any person who occupies a room in a hotel or motel for thirty-one (31) days or less during any calendar quarter. Therefore, a **non-transient** guest is any person occupying a hotel/motel room for **32 days or more.** ***Please attach a detailed summary of guests and dates of occupancy to document exclusion from payment of hotel/motel tax.***

8. **Net Taxable Rental Receipts (Formula: Line 6 – Line 7)** – This is a formula that computes net taxable receipts by subtracting Non-Transient Rental Receipts (Line 7) from the Total Gross Daily Rental Receipts Including Sales Taxes (Line 6).

9. **Hotel/Motel Tax Due (Formula: Line 8 x 6.92%)** – This is a formula that computes the hotel/motel tax amount due by multiplying Net Taxable Rental Receipts (Line 8) by 6.92%.

   Explanation: The 6.5% hotel/motel tax is charged on gross daily rental receipts, which includes all receipts from the rental of sleeping accommodations by hotels or motels, including all state, federal and local taxes. Hotel/motel tax is a local tax. In order to ensure hotel/motel tax is paid on all local taxes (including hotel/motel tax), take 6.5% multiplied by 6.5% and add that amount (0.42%) back to the tax amount of 6.5% to get 6.92%.

10. **Penalty (10% 1st Month After Due Date and 2% Each Additional Month)** - The license tax (hotel/motel tax) due under this Chapter shall be paid to the City Finance Department monthly. The license tax due for gross daily rental receipts collected during each month shall be due and payable **on or before the last day of the following month**. If payment is made after the due date, the late payment

penalty should be included with your payment. Compute the penalty by multiplying the Hotel/Motel Tax Due (Line 9) by 10% for the first month, or any part thereof, and an additional 2% for each month thereafter.

Example: ABC Motel owes hotel/motel tax of $2,000 for September 2025 room rentals. They miss the payment deadline (October 31, 2025) and submit their tax on November 1, 2025. ABC Motel now owes $2,200 [$2000 + (10% x $2,000)]. If ABC Motel doesn't pay their September 2025 hotel/motel tax by the end of November, on December 1st they will owe $2,240 [$2,000 + (10% x $2,000) + (2% x $2,000)].

11. **Total Due (Line 9 + Line 10)** – This is a formula that adds Hotel/Motel Tax Due (Line 9) and Penalty (Line 10) to get the total amount due.

SIGNATURE OF TAX FORM PREPARER - Sign your name

TITLE – Enter your title (Example: Manager, Bookkeeper, etc.)

TAX RETURN PERIOD – Same as For Month Ending entered at the top (Example: September 2025)

DATE – Enter today's date

Please make check payable to CITY OF BLUE SPRINGS and mail it with the original SIGNED AND DATED report to:

City of Blue Springs
Attn: Accounts Receivable
903 W. Main Street
Blue Springs, MO 64015

If assistance is needed, please call (816) 228-0202.

HOTEL/MOTEL TAX RETURN

BLUE SPRINGS MISSOURI

City of Blue Springs, Missouri
Finance Department, Attn: Accounts Receivable
903 W. Main Street
Blue Springs, MO 64015

For Month Ending: _____

Report Due: _____

A. Hotel Name, Address, & Contact Information

Hotel Name:

_____

Missouri Integrated Tax System Number:

_____

Location Address: _____

Mailing Address: _____

Contact Name: _____ **Contact Phone:** _____

Manager Name: _____ **Manager Phone:** _____

B. Ownership Information

Type of Business: ☐ Sole Proprietor ☐Partnership ☐ Corporation

Owner or Corporation Name: _____ Phone Number: _____

Address: _____

Co-Owner or Corporation Name: _____ Phone Number: _____

Address: _____

Co-Owner or Corporation Name: _____ Phone Number: _____

Address: _____

C. Monthly Tax Report

1. **Number of Occupied Rooms** _____
2. **Total Gross Daily Rental Receipts EXCLUDING Taxes** _____
3. **Sales Tax Exempt Rental Receipts** _____
   (sales tax exempt rental receipts are not taxable for sales tax purposes, but may be taxable for hotel/motel tax purposes)
4. Sales Taxable Rental Receipts (Formula: Line 2 – Line 3) $ 0.00
5. Total Gross Receipts from State & Local Sales Taxes (Formula: Line 4 x 9.225%) $ 0.00
6. Total Gross Daily Rental Receipts Including Sales Taxes (Formula: Line 2 + Line 5) $ 0.00
7. **Non-Transient Rental Receipts (including sales taxes if applicable)** _____
   (attach listing of guests and dates of occupancy as documentation)
8. Net Taxable Rental Receipts (Formula: Line 6 – Line 7) $ 0.00
9. Hotel/Motel Tax Due (Formula: Line 8 X 6.92%) $ 0.00
10. **Penalty (10% 1st Month After Due Date and 2% Each Additional Month)** _____
11. Total Due (Formula: Line 9 + Line 10) $ 0.00

I hereby certify as provided by law that the above is a true statement.

Note: This return must be signed and dated.

SIGNATURE OF TAX FORM PREPARER _____ TAX RETURN PERIOD _____

TITLE _____ DATE _____