

Occupancy Tax

In accordance with the 2002 NC General Assembly Session Laws, the Town of Seven Devils Town Council has levied an Occupancy Tax of 6% on gross receipts derived from the rental of any room, lodging or accommodation furnished by a hotel, motel, inn or similar place within the Town of Seven Devils.

The Occupancy Tax also applies to rooms or houses rented by individuals through websites including, but not limited to, Airbnb, VRBO, Home Away, etc.

The tax does not apply to accommodations furnished by nonprofit charitable, educational, benevolent or religious organizations when furnished to further their nonprofit purpose. The tax also does not apply to accommodations furnished to the same person for at least ninety (90) consecutive days.

Each new establishment should complete the Remitter Information Form below and submit to the Finance Department via email or US mail. The monthly remittance form below should be used to fulfill the monthly filing requirements.

Occupancy Tax payments and forms are due to the Town of Seven Devils by the 20th of each month following the month in which the tax accrues. Payments and forms can be delivered in person to the Town of Seven Devils Town Hall, or mailed to Town of Seven Devils at 157 Seven Devils Road, Seven Devils, NC 28604. Any other form of delivery will not be considered appropriate and could result in penalties.

Supporting Documents

Tax Remitter Information Form 102.61 KB
NCDOR Memo 98.36 KB
Monthly Remittance Form 6% 143.17 KB

Related Questions

How are the tax monies collected used to benefit the Town?

- Website creation and maintenance
- Holiday Decorations
- Signage
- Donations to Otter Falls, local Chambers of Commerce, Blue Ridge Parkway, Grandfather Mountain State Park, Special Olympics, etc.
- Advertising Seven Devils
- Tennis and Pickleball courts and Children's Playground
- Landscaping Town properties
- Town Hall upgrades - indoor and outdoor furniture, decking, appliances, windows
- Music on the Lawn

How do I get started if I do need to pay Occupancy Tax?

Fill out the [New Remitter Form](#) and send to the Finance Department as indicated on the form. Call Finance Officer at (828) 963-5343 Ext. 102 with any questions.

How do I know if I need to remit Occupancy Tax?

All accommodations within the Town of Seven Devils are subject to sales tax imposed by the State under G.S. 105-164.4(a)(3) are subject to Occupancy Tax of six percent (6%) of the gross receipts derived from the rental of accommodations. This occupancy tax is in addition to state and local sales tax, and is based on gross room sales.

What are the accepted payment methods?

Currently payments are accepted in the form of cash, check or money order physically delivered or mailed to the Town of Seven Devils.

What charges/fees are included in Gross Receipts/Sales?

- Room rental
- Credit card fees
- Damage fees
- Early/late departure fees
- Extra person charge
- In-room safe rentals
- Inspection fees
- Linen fees
- Maid/cleaning fees
- “Peace of mind” fees
- Pet fees
- Reservation/handling/processing/administrative fees
- Security deposits
- Smoking fees
- Transfer fees
- Tentative reservation fees
- Charges for cribs and roll-away beds
- Charges for microwave ovens and refrigerators

What do I do in the event that the same tenant stays in the same room for 90 days?

An accommodation rented to the same person for a period of 90 or more continuous days is not subject to Occupancy Tax. The tax collected from any person prior to the accumulation of such 90 continuous days of occupancy by said person shall be refunded to such person by the establishment. An establishment making any such refund of tax which has been paid to the Town of Seven Devils shall be entitled to claim a credit for the tax so refunded on the return due to the Town of Seven Devils for the month in which the refund occurred.

What if I use an online service (such as Expedia, AirBnb, VRBO, etc) for my reservations? Do I still need to pay Occupancy Tax?

The property owner is responsible for ensuring that Occupancy Tax is collected and remitted to The Town of Seven Devils for all applicable sales and fees. Some online services will collect the

Occupancy Tax at the time of the reservation. Some of the online services will also remit the tax on the owner's behalf, while some choose to send the tax collected to the owner for remittance. It will be the responsibility of the property owner to communicate with the online service and be clear on the extent of their involvement.

If a third party is collecting AND remitting Occupancy Tax for sales at your establishment, you will not need to remit any tax for those particular sales. You will still have to file the monthly remittance form with documentation showing that a third party had remitted occupancy tax for any sales that you did not pay tax on.

When is Occupancy Tax due?

Occupancy Tax remittance and forms must be delivered in person or postmarked on or before the 20th of every month for the previous month of sales. For example, Occupancy Tax for the month of July (1st-31st) is due on or before August 20th. If the 20th falls on a weekend, the due date will be the following Monday.

Who do I need to speak with about NC Sales Tax?

You can contact the NC Department of Revenue at 1-877-252-3052 or www.dornc.com.

[View All FAQ's](#)