

# Lodging Tax

Lodging tax is imposed and levied by the Town on each transient a lodging tax in the amount of 5% of the charge made for each room rented to such transient. Every person receiving any payment for lodging with respect to which a tax is levied under this article shall collect the amount of such tax so imposed from the person paying for such lodging at the time payment for such lodging is made. The tax required to be collected under this section shall be deemed to be held in trust by the person required to collect such taxes as provided in this article.

## Supporting Documents

lodging\_tax\_report.pdf 21.49 KB