

## Hotel/ Motel Occupancy Tax

Durham County Commissioners levied a Room 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 county. The Room Occupancy Tax does not apply to accommodations furnished by nonprofit, charitable, educational, benevolent or religious organizations when furnished to further their nonprofit purpose or to accommodations furnished to the same person for at least ninety (90) consecutive days.

### General Filing Information

Retailers must complete a [Room Occupancy Tax Return](#) each month on or before the twentieth day of the month following the month in which the tax accrues. [Information for Room Occupancy Tax](#).