Buncombe County Tourism Development Authority

Policy for Granting Waivers for Penalties Associated with Late Room Tax Remittance

Per North Carolina General Statute 153A-155 it is the legal responsibility of all occupancy collecting accommodations located within Buncombe County to file your monthly report and remit the collected room tax from the previous month by the 20th day of the following month. Accommodations can remit their payment in two ways:

1. Mail payment to the Buncombe County Finance Department, PO Box 7526, Asheville, NC 28802-7526, no later than the 20th of month. The envelope *MUST* be postmarked **by the U.S. Postal Service** by the 20th of the month unless the 20th occurs on a Saturday, Sunday, or holiday. If so, then the payment envelope *MUST* be postmarked the next normal business day. **No exceptions.**

2. Bring monthly report and payment to the Buncombe County Finance Department, 200 College Street, 4th Floor, Asheville, NC 28801, by 5:00 p.m. on the 20th of the month, unless the 20th occurs on a Saturday, Sunday, or holiday. If so, then the payment *MUST* be received by 5:00 p.m. on the next normal business day. **No exceptions**. The phone number is (828)250-4130.

It is the responsibility of each occupancy tax collecting accommodation to ensure their payment is either postmarked the **U.S. Postal Service** by the date described above or physically brought to Buncombe County Finance Department Office by 5:00 pm on the 20th of each month. Should any payment be considered officially late, the late fees and penalties will be charged and cannot be waived by the county finance department.

If a payment from an accommodation is late for good cause shown other than ordinary failure to pay by the due date, the accommodation can request in writing a waiver from the Buncombe County Tourism Development Authority (TDA). The request must list the reasons for the late filing and/or late payment and include any documents supporting why the filing and/or payment was late. Please know that TDA is extremely reluctant to recommend waivers. Send your request in writing to:

Buncombe County Tourism Development Authority
c/o Explore Asheville Convention & Visitors Bureau
27 College Place
Asheville, NC 28801

If a waiver is recommended, the request must then be voted on by the Buncombe County Board of Commissioners at a regularly scheduled meeting. The request may be turned down even if TDA has approved the waiver. The Board of Commissioners has recently expressed reluctance to grant waivers for late room tax remittances.

Any questions regarding this policy should be addressed to TDA staff liaison, Vic Isley, at 828-258-6104, or visley@ExploreAsheville.com. Thank you.

Draft Date of Policy - Revision dates: Nov 2003, Oct 2007, Nov 2007, Dec 2010, Nov 2017, Dec 2020