|  |
| --- |
| Whitefish area lodging association  PO Box 561, Crosslake, MN 56442  vacation@whitefish.org · www.whitefish.org |
|  |

|  |
| --- |
| Dear Property Owner, Properties in the jurisdictions of the City of Crosslake and Ideal Township, who rent lodging are required by law to collect a 1% lodging tax. This tax is to be collected at the time each guest pays you and is **due quarterly on the 25th of the month after the end of each quarter** to the designated tax administrator, Ideal Township. The quarters are Jan. to March, April to June, July to Sept., and Oct. to Dec. For example, 1st quarter is due by April 25th.  Please use the attached **Lodging Tax Form** to aid you in your tax reporting process. Complete this form and submit it with each quarter’s payment. You are encouraged to keep a copy of this form for your records. *If you are new to the Association, please contact your tax administrator, Ideal Township, to complete an Association Application.* ***The lodging tax form will be emailed to Association members quarterly.***  If a payment is not received by the 25th of the quarterly month, the following actions may be taken:   1. Ten days after the 25th of the quarterly month, the tax administrator (Ideal Township) will send a written notification that your payment is past due. 2. Late payments carry the additional burden of a 10% interest rate (based on amount due). 3. If a tax payment is 30 days past due, an additional 5% interest penalty will be added to the past due amount (based on the original tax amount). A prosecuting attorney may also take legal action to recover the late tax, including interest, penalties and the cost of disbursements of any action. Additional fees apply for each 30 additional days a tax payment is late. 4. If tax payments are delinquent 6 months or more, your property’s membership in WALA may be suspended, including removal from WALA marketing efforts.   A property who fails to make this monthly 1% lodging tax payment could be charged with a misdemeanor by the state of Minnesota.  One 30-day extension to file the monthly taxes, may be granted by Ideal Township, though an additional 10% interest (10% of the amount due) will also be due.  If you have questions about this collection process, please contact me.  Thank you,  J. Craig Wallace  Ideal Township Clerk/Treasurer  (218) 543-4392 or info@idealtownship.com |