

## HUNTINGTON WEST VIRGINIA Finance Division

800 Fifth Avenue P.O. Box 1659 Huntington, WV 25717 Phone: (304) 696-5969 Fax: (304) 781-8350 M-F 8 AM-4:30 PM

# AMUSEMENT TAX CITY OF HUNTINGTON

Account #:
Period Date:
Due Date:

#### Instructions

1. To set up an AMUSEMENT TAX account, you will need a City of Huntington Business License.

2. Complete this **Amusement Tax Remittance Form** and return it accompanied by the required remittance by the Due Date.

3.If your return is received after the due date, you will be assessed for penalties due.

4. Please make checks payable to: City of Huntington

5. Mail to: Amusement Tax, City of Huntington, P.O. Box 1659 Huntington, WV 25717.

Do Not menude Sales Tax)	\$0.01 per ticket if theater	(Column 2*Column 3)
	Do Not Include Sales Tax)	

(6% first month plus 1% each additional month)

#### **Total Due and Remitted:**

(Total Amusement Tax Due + Penalty)

### **Regulations and Penalties**

There is hereby levied an amusement tax of two percent (2%) on the sale of each admission to any public amusement or entertainment conducted for private profit or gain within the City; provided, that if the amount of the tax so levied shall, when computed, be or contain a fraction of one cent (\$0.01), such fraction shall be counted as one cent (\$0.01); provided further, that the tax so levied on the sale of admissions to moving picture theaters shall not in any event exceed one cent (\$0.01) on each sale of any such adult admission. The tax levied under this article shall be due and payable in monthly installments on or before the fifteenth day of the month next succeeding the month in which the tax accrued. A remittance for the amount of tax shall accompany the return. A monthly return shall be signed by the taxpayer or his duly authorized agent. A taxpayer who fails to file his return and remit the tax at the time required by the preceding section, in addition to all other penalties, shall pay a penalty of six percent (6%) of the amount of the tax due. For each succeeding thirty days elapsing before payment, there shall be added an additional penalty of one percent (1%).

Contact Number	E-Mail Address	FEIN