



St. Louis County Department of Revenue – Division of Licenses

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Questions? Please visit our [Customer Service Portal](#)

Instructions for St. Louis County Hotel/Motel Reporting & Exemptions

All lodging facilities inside the boundaries of St. Louis County, including hotels, motels, bed and breakfast operations and transient home rentals through online purveyors like AirBnB, VRBO and similar operations must report and pay taxes on their room sales for each calendar quarter:

3.75% for the Convention and Tourism Tax and 3.5% for the Convention and Sports Tax. Both, reports and taxes must be remitted to St. Louis County.

The 3.75% tax is sent to the Convention and Visitors Commission (CVC) and is used for advertising to attract people and conventions to the St. Louis area. The CVC remits 4/15 of the tax to assist the Regional Arts Commission in attracting tourism through development of cultural assets.

The 3.5% tax is used to make County tourism infrastructure payments, like for the domed stadium and the Creve Coeur Soccer Complex.

Example:

Quarter	Reporting Period	Filing/Payment Deadline
1	January 1 - March 31	April 20
2	April 1 - June 30	July 20
3	July 1 - September 30	October 20
4	October 1 - December 31	January 20

Some guests may qualify for exemption from the tax:

- Guest who stayed at the facility for more than 31 days per calendar quarter
- Guests who are part of the Federal Government and residing on official business. Please refer to the list of ‘Agencies Exempt from C&T/C&S Taxes’ and contact us if you have any questions.

Example:

Check-In	Check-Out	Length of Stay	Eligible for Exemption
February 3	April 29	Quarter 1: 56 Days	Yes
		Quarter 2: 29 Days	No, must pay tax
July 1	July 31	Quarter 3: 31 days	No, must pay tax
October 15	November 30	Quarter 4: 46 Days	Yes

Taxes must be reported quarterly using St. Louis County’s 3.75% and 3.5% Sales Report forms and are due 20 days after the end of the quarter for which they are being reported. **Taxes that are not paid after the filing deadline are subject to interest charges of 2% per month and a 1% penalty charge.** If the County has not received the taxes on or before the 60th day following any calendar quarter, and has received no response to two delinquency letters, the lodging facility will be referred for legal action.

The **formula to calculate late charges** is as follows: **Tax Amount + 2% of Tax Amount (interest) + 1% (penalty) of Tax Amount. Late charges are added to the cumulative amount on the first day of each month as long as the taxes remain unpaid.** Please contact us if you have any questions about how to calculate the late amount due.