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

All lodging facilities located inside the boundaries of St. Louis County must pay a room tax on the room sales for each calendar quarter. The tax is 3.75% for the Convention and Tourism Tax and 3.5% for the Convention and Sports Tax. Both taxes are 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.

These taxes apply to all lodging facilities in the St. Louis area, including hotels, motels, bed and breakfast operations and transient home rentals through online purveyors like AirBnB, VRBO and similar operations.

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.

Example:

Quarter	Reporting Period	Filing 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: military, Amtrak, the American Red Cross, and the railroad industry. Guests must provide proof of current governmental employment.

Example for length of stay:

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