

## Local Option Rooms and Meals Tax Timetable

**First Year of Adoption:**

<b>FY Quarter</b>	<b>Quarter Start Date</b>	<b>Local Action Deadline*</b>	<b>Month Tax Assessed by Establishment</b>	<b>Month Tax Revenue Collected by DOR</b>	<b>Distribution Date</b>	<b>Number of Months Revenue will be Collected**</b>
Quarter 1	July 1st	May 31st	July	August	September 30th	10 Months
Quarter 2	October 1st	August 31st	October	November	December 31st	7 Months
Quarter 3	January 1st	December 1st	January	February	March 31st	4 Months
Quarter 4	April 1st	March 1st	April	May	June 30th	1 Month

**Subsequent Years After Adoption:**

<b>FY Quarter</b>	<b>Quarter Start Date</b>		<b>Months Tax Assessed by Establishment</b>	<b>Months Tax Revenue Collected by DOR</b>	<b>Distribution Date</b>	
Quarter 1	July 1st		May, June, July	June, July, August	September 30th	
Quarter 2	October 1st		August, September, October	September, October, November	December 31st	
Quarter 3	January 1st		November, December, January	December, January, February	March 31st	
Quarter 4	April 1st		February, March, April	March, April, May	June 30th	

\* Once local option has been adopted, no further local action required.

\*\* After first year of local adoption, communities will receive full year of revenue.