



Buncombe County Tax Collections

Jennifer Pike
Tax Collector

May 17th, 2023

Dear Taxpayer:

Buncombe County, City of Asheville, Town of Black Mountain and Town of Woodfin levy a tax on the gross receipts from short-term leased or rental of heavy equipment at retail to the general public. The County tax of 1.5% of the gross rental receipts is to be reported and remitted monthly to the Buncombe County Tax Collections Department. An additional 1.5% gross receipts tax will need to be reported and remitted to the Buncombe County Tax Collections Department from any rental location that is situated within the City of Asheville, the Town of Black Mountain or the Town of Woodfin. The tax should be charged at the rental location at which the customer takes delivery of the vehicle.

Please use the attached Buncombe County Rental Vehicle Gross Receipts Tax Return to report the gross receipts from your rentals. All short-term rental taxes you collect need to be remitted to our office with the forms provided. All returns and payments must be received in the Buncombe County Tax Department, postmarked by U.S. Postal Service or overnight carrier by the 15th day of each month following the month the taxes were collected. The North Carolina General Statutes require a penalty and interest charge if your return or payment is postmarked after the 15th. For example, all gross receipts taxed and collected in the month of September would have to be reported and paid to our office by October 15.

If you do not owe or have any taxes to report for a given month you still should complete the monthly gross receipts form, enter "NO TAX DUE" on line 8, and return it to our office. Should you close your business, sell the business to a new owner or change your address, you are required to complete the Change of Address or Out of Business Form, and return it to our office to report these changes.

Please fill out and return the attached Rental Tax Application as soon as possible so we may begin to list your vehicle for the gross receipts rental tax, as a substitute for ad valorem taxes. If you feel this tax is not applicable to your business, please list your reasons why on the attached application and return it to us. All forms can be found on the Tax Department's Document Central website. Should you have any questions concerning this tax or the application and forms, please contact us at (828)250-4910, or email us at taxcollection@buncombecounty.org.

Sincerely,

Tax Collections Department