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ST-12 TOURISM	Georgia Tourism Development Act Claim for Refund	2014	Georgia Department of Revenue 1800 Century Boulevard NE, Ste. 18100 Atlanta, Georgia 30345-3205 Telephone: (404) 417-6400
	For the year Jan. 1-Dec. 31, 2014		

Name of Approved Company	Georgia Sales Tax Number		Federal EIN	
Business address (number and street)	(City or Town)	(State)	(County)	(Zip Code)

Approved Company's authorized agent or representative	Title	Phone Number

Address (number and street)	(State)	(Zip Code)	Email address

Part A - New tourism attractions.

Part A is for new tourism attractions only. **If the approved company has been approved to undertake an expansion of an existing tourism attraction, STOP and proceed to Part B.** Refer to the approved company's Georgia Tourism Development Agreement to verify whether the company has been approved to undertake a new tourism attraction or an expansion of an existing tourism attraction.

1 Enter state sales tax. Enter the amount of state sales tax remitted to the state that was generated by sales to the general public at the approved tourism attraction during 2014.	1	
2 Has the inclusion of local sales tax in the refund been approved by local government resolution? ☐ **Yes.** Go to line 3. Attach a copy of the local government resolution. ☐ **No.** Skip lines 3 and 4, and enter 0 on line 5.		
3 Enter total local sales tax. Enter the total amount of local sales tax remitted to the state that was generated by sales to the general public at the approved tourism attraction during 2014.	3	
4 Enter ELOST. Enter the amount of ELOST (Sales Tax for Educational Purposes authorized pursuant to O.C.G.A. § 48-8-141) remitted to the state that was generated by sales to the general public at the approved tourism attraction during 2014.	4	
5 Subtract line 4 from line 3.	5	
6 Add line 1 and line 5. This is Annual Sales and Use Tax.....	6	
7 Enter approved costs. Enter the total of all approved costs incurred at any time prior to January 1, 2015.	7	
8 Multiply line 7 by 2.5% (.025).	8	
9 Enter the lesser of line 6 and line 8. This is the 2014 Sales and Use Tax Refund.	9	

Part B - Expansions of existing tourism attractions.

Part B is for expansions of existing tourism attractions only. If the approved company has been approved to undertake a new tourism attraction, complete Part A. Refer to the approved company's Georgia Tourism Development Agreement to verify whether the company has been approved to undertake a new tourism attraction or an expansion of an existing tourism attraction.

10 Enter post-expansion state sales tax. Enter the amount of state sales tax remitted to the state that was generated by sales to the general public at the approved tourism attraction during 2014 after completion of construction of the expansion project.	10	
11 Enter pre-expansion state sales tax. Enter on line 11 the amount of state sales tax remitted to the state that was generated by sales to the general public at the tourism attraction in the months during the 12-month period preceding the commencement of construction of the expansion project that correspond to the months in which post-expansion sales tax was collected during 2014. See examples on page 3.	11	
12 Subtract line 11 from line 10. If the total is less than 0, enter 0. This is Incremental State Sales and Use Tax.	12	
13 Has the inclusion of local sales tax in the refund been approved by local government resolution? ☐ **Yes.** Go to line 14. Attach a copy of the local government resolution. ☐ **No.** Skip lines 14 through 19, and enter 0 on line 20.		
14 Enter total post-expansion local sales tax. Enter the total amount of local sales tax remitted to the state that was generated by sales to the general public at the approved tourism attraction during 2014 after completion of construction of the expansion project.	14	
15 Enter post-expansion ELOST. Enter the amount of ELOST (Sales Tax for Educational Purposes authorized pursuant to O.C.G.A. § 48-8-141) remitted to the state that was generated by sales to the general public at the approved tourism attraction during 2014 after completion of construction of the expansion project.	15	
16 Subtract line 15 from line 14. .	16	
17 Enter pre-expansion local sales tax. Enter on line 17 the amount of local sales tax remitted to the state that was generated by sales to the general public at the tourism attraction in the months during the 12-month period preceding the commencement of construction of the expansion project that correspond to the months in which post-expansion sales tax was collected during 2014. See examples on page 4.	17	
18 Enter pre-expansion ELOST. Enter on line 18 the amount of ELOST (Sales Tax for Educational Purposes authorized pursuant to O.C.G.A. § 48-8-141) remitted to the state that was generated by sales to the general public at the tourism attraction in the months during the 12-month period preceding the commencement of construction of the expansion project that correspond to the months in which post-expansion sales tax was collected during 2014. See examples on page 4.	18	
19 Subtract line 18 from line 17.	19	
20 Subtract line 19 from line 16. If the total is less than 0, enter 0. This is Incremental Local Sales and Use Tax.	20	
21 Add line 12 and line 20. This is Incremental Sales and Use Tax.	21	

22 Enter approved costs.			
Enter the total of all approved costs incurred at any time prior to January 1, 2015.	22		
23 Multiply line 22 by 2.5% (.025).	23		
24 Enter the lesser of line 21 and line 23.			
This is the Incremental Sales and Use Tax Refund.	24		

Part C – Signature and Attachments

Under penalties of perjury I swear that I have examined this claim and that the facts given in the claim and in the supporting documents are true and correct.

Signature of Approved Company's authorized agent or representative	**Date**

Attach the following:

- Ga DOR Form RD-1061 or RD-1062, if signer is the Approved Company's representative.
- A copy of the Tourism Development Agreement between the Approved Company and the Department of Community Affairs.
- Local government resolution(s), if local sales tax is included in the refund.
- A copy of the construction permit(s) issued by the county (for expansion projects only).
- For each dealer making retail sales at the tourism attraction, include the dealer's name, Georgia sales tax number, and 2014 sales tax records. Expansion projects must also include pre-expansion sales tax records.

Examples for Line 11

1. Claimant seeks a refund for the 2013 tax year. Construction began on March 1, 2012 and ended on April 30, 2013. Post-expansion sales tax was collected from May 1, 2013 through December 31, 2013. The 12-month period preceding commencement of construction began on March 1, 2011 and ended February 29, 2012. The months during the 12-month period corresponding to the months in which post-expansion sales tax was collected in 2013 are May 2011 through December 2011. Claimant should enter on line 11 the amount of state sales tax collected from May 1, 2011 through December 31, 2011.

2. Assume the same facts as in paragraph 1 above, except assume that post-expansion sales tax was collected beginning May 9, 2013, rather than May 1, 2013. Report the entire month of May 2011 for pre-expansion sales tax. Thus, the months during the 12-month period corresponding to the months in which post-expansion sales tax was collected in 2013 are May 2011 through December 2011. Claimant should enter on line 11 the amount of state sales tax collected from May 1, 2011 through December 31, 2011.

3. Claimant seeks a refund for the 2013 tax year. Construction began on March 1, 2011 and ended on April 30, 2012. Post-expansion sales tax was collected during 2013 from January 1 through December 31. The 12-month period preceding commencement of construction began on March 1, 2010 and ended February 28, 2011. The months during the 12-month period corresponding to the months in which post-expansion sales tax was collected in 2013 are March 2010 through February 2011. Claimant should enter on line 11 the amount of state sales tax collected from March 1, 2010 through February 28, 2011.

4. Claimant seeks a refund for the 2013 tax year. Construction began on July 1, 2012 and ended on April 30, 2013. Post-expansion sales tax was collected from May 1, 2013 through December 31, 2013. The 12-month period preceding commencement of construction began on July 1, 2011 and ended on June 30, 2012. The months during the 12-month period corresponding to the months in which post-expansion sales tax was collected in 2013 are July 2011 through December 2011 and May 2012 through June 2012. Claimant should enter on line 11 the amount of state sales tax collected from July 1, 2011 through December 31, 2011 and May 1, 2012 through June 30, 2012.

5. Assume the same facts as in paragraph 4 above, except assume that post-expansion sales tax was collected beginning May 19, 2013, rather than May 1, 2013. Report the entire month of May 2013 for pre-expansion sales tax. Thus, the months during the 12-month period corresponding to the months in which post-expansion sales tax was collected in 2013 are July 2011 through December 2011 and May 2012 through June 2012. Claimant should enter on line 11 the amount of state sales tax collected from

July 1, 2011 through December 31, 2011 and May 1, 2012 through June 30, 2012.

Examples for Lines 17 and 18

1. Claimant seeks a refund for the 2013 tax year. Construction began on March 1, 2012 and ended on April 30, 2013. Post-expansion sales tax was collected from May 1, 2013 through December 31, 2013. The 12-month period preceding commencement of construction began on March 1, 2011 and ended February 29, 2012. The months during the 12-month period corresponding to the months in which post-expansion sales tax was collected in 2013 are May 2011 through December 2011. Claimant should enter on line 17 the total amount of local sales tax collected from May 1, 2011 through December 31, 2011. Claimant should enter on line 18 the amount of ELOST collected from May 1, 2011 through December 31, 2011.

2. Assume the same facts as in paragraph 1 above, except assume that post-expansion sales tax was collected beginning May 9, 2013, rather than May 1, 2013. Report the entire month of May 2011 for pre-expansion sales tax. Thus, the months during the 12-month period corresponding to the months in which post-expansion sales tax was collected in 2013 are May 2011 through December 2011. Claimant should enter on line 17 the total amount of local sales tax collected from May 1, 2011 through December 31, 2011. Claimant should enter on line 18 the amount of ELOST collected from May 1, 2011 through December 31, 2011.

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