



County of Fulton
County Treasurer's Office

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TO: RENTAL PROPERTY OPERATORS

FROM: EDGAR BLODGETT, COUNTY TREASURER

RE: FULTON COUNTY OCCUPANCY TAX LAW

The following **FREQUENTLY ASKED QUESTIONS** list was assembled to assist persons and businesses who rent rooms in understanding the new Hotel/Motel Occupancy Tax enacted earlier this year.

Q. Generally, who does the new Occupancy Tax Law affect?

A. The new Occupancy Tax affects anyone that rents to guests on an overnight basis for periods of less than 30 days at a time. Renters of overnight accommodations must pay the new 4 percent Occupancy Tax.

Q. If I rent apartments or buildings by the month or by the year, do I have to collect this Tax?

A. No. The Tax is chargeable for overnight accommodations of less than 30 consecutive days. If you are a landlord who rents for longer periods of time, your renters are not subject to the new Tax.

Q. Who actually pays the 4 percent Occupancy Tax?

A. Under New York State Law, the patron (customer) who rents the lodging from the owner must pay the Tax.

Q. Who collects the Tax from the overnight renter?

A. If you are a business or individual property owner who rents any lodging for overnight stays of less than 30 days, you must register with the County Treasurer and arrange to collect the Tax from your customers. The owner will be responsible for collecting the Tax and forwarding it to the County Treasurer by filing an Occupancy Tax Return Form on a quarterly basis.

- Q. If I do not have any short-term rental accommodations for a quarterly reporting period, do I still have to submit an Occupancy Tax Return?
- A. Yes. Even if you have had no rentals for a quarter, you are still required to file a Return quarterly.
- Q. If I just rent a lot or a piece of vacant property, am I considered a Hotel or Motel that must collect the Tax?
- A. No. The Hotel/Motel Occupancy Tax applies to rentals of rooms or homes. If you only rent lots, such as in a campground, the Occupancy Tax does not apply. If you rent cabins or RV trailers to other persons for less than 30 days then the Occupancy Tax must be collected.
- Q. If I am subject to collecting the new Hotel/Motel Occupancy Tax, when does it start?
- A. The 4 percent Hotel/Motel Occupancy Tax must be collected on all rentals beginning July 1, 2017.
- Q. What if I booked the room/accommodation prior to July 1, 2017. Am I required to collect the 4 percent Occupancy Tax?
- A. Yes. Beginning July 1, 2017 any rentals of less than 30 days are subject to the Occupancy Tax.
- Q. What is the authority for this Tax?
- A. New York State Tax Law (Chapter 489 of 2016) and Fulton County Local Law 1 of 2017 authorized the imposition of the Hotel/Motel Occupancy Tax in Fulton County.
- Q. What will the Occupancy Tax revenue be used for?
- A. In accordance with NYS Tax Law (Chapter 489 of 2016) and Fulton County Local Law 1 of 2017, the revenues generated will be allocated only for tourism development, economic development, and other directly related and supporting activities.

Q. Where do I get more information about the Tax and the required procedures for collecting the Tax?

A. Information packets are available online at fultoncountyny.gov by selecting the County Treasurer under the Departments tab, or by contacting the Fulton County Treasurer's Office:

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