

Ulster County Hotel & Motel Occupancy Tax

On January 10, 2005 the Ulster County Legislature voted to reinstate the Hotel and Motel Room Occupancy Tax of Local Law Number 5 of 1991. As an operator of a hotel or motel you may be responsible for the collection of tax on occupancy of Hotel/Motel room rentals. Included in the definition of Hotel/Motel rooms are short term and/or vacation rentals and properties typically listed on sites like Airbnb, Home Away, and VRBO.

Frequently Asked Questions:

Who is required to collect the Hotel and Motel Room Occupancy Tax?

- Any facility providing lodging on an overnight basis and shall include those facilities designated as bed and breakfast and tourist facilities. This includes traditional hotel and motels, apartment motels, bed and breakfasts, vacation and short-term rentals.
- The Commissioner of Finance for the County of Ulster is responsible for administering and collecting this tax from the operator of the facilities listed above.
- Any occupant of any room or rooms in a hotel or motel, bungalow colonies, apartment motels, bed and breakfasts, vacation and short-term rentals for at least 90 consecutive days shall be considered a permanent resident with regard to the period of such occupancy and will not be subject to the Hotel and Motel Room Occupancy Tax.

What is the Hotel and Motel Room Occupancy Tax Rate currently?

- The County of Ulster currently charges an effective tax rate of 2% to be paid by the occupant of the room to the operator of the facility.

How do I pay the Hotel and Motel Room Occupancy Tax?

- Every operator shall file with the Commissioner of Finance an application for a certificate of authority empowering such operator to collect the tax from the occupant. Upon receipt of such application, the Commissioner of Finance shall issue a certificate of authority to such operator which when authenticated shall constitute the authority for the purposes of this article.
- All applicable forms for registration are available by either calling the Ulster County Department of Finance at (845) 340-3460 or by visiting our website at: <http://ulstercountyny.gov/finance/hotel-motel-room-occupancy-tax>

When do I submit payment of the taxes I have collected?

- The Tax Quarters are as follows:
 - March through May, Return due by June 20
 - June through August, Return due by September 20
 - September through November, Return due by December 20
 - December through February, Return due by March 20

Are 3rd party companies able to pay the Hotel and Motel Room Occupancy Tax on behalf of a property owner?

- Not at this time. The County is only authorized by New York State Tax Law to accept payment from the operator. Companies such as Airbnb, Home Away, VRBO or the like, are not authorized to submit payment to the County on behalf of their clients.

Where do I get more information?

- Please visit <http://ulstercountyny.gov/finance/hotel-motel-room-occupancy-tax>. We have included the applicable local law, registration form, and instructions on filing.