

**TOMPKINS COUNTY, NY  
HOTEL, MOTEL, BED & BREAKFAST ROOM OCCUPANCY TAX**

***Certificate of Registration***

**Date of Application:** \_\_\_\_\_

**Name of Establishment:** \_\_\_\_\_

**Location:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Phone Number:** \_\_\_\_\_

**Federal ID # or  
Social Security #** \_\_\_\_\_

**Owner of Record:** \_\_\_\_\_

**Date Business Started:** \_\_\_\_\_

**Form of Ownership:** \_\_\_\_\_  
(Sole Proprietor, Partnership, Corporation)

**Number of Rooms:** \_\_\_\_\_

**On Premises Manager:** \_\_\_\_\_

**Current Rates:** \_\_\_\_\_  
(List all)  
\_\_\_\_\_  
\_\_\_\_\_

**Website:** \_\_\_\_\_

Address where correspondence and reporting  
Forms should be sent if other than above. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Return to: **Tompkins County Finance Department**  
125 E. Court Street  
Ithaca, NY 14850  
[hbeach@tomkins-co.org](mailto:hbeach@tomkins-co.org)  
Phone: (607) 274-5545  
Fax: (607) 274 - 5580

# Tompkins County, NY

## Collection of Hotel Room Occupancy Tax

### Frequently Asked Questions

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Full text of Tompkins County Code pertaining to room occupancy tax is available online:  
<http://ecode360.com/8412556>

#### **Who is required to collect hotel room occupancy tax in Tompkins County?**

Any person or business renting out a room or rooms for short-term (less than 30 days) stay in “a building or portion thereof which is regularly used and kept open as such for the lodging of guests” must collect and pay room occupancy tax to Tompkins County. This includes traditional hotels, apartment hotels, motels, guest houses, inns and cottages, and facilities known as bed-and-breakfasts (whether or not meals are served). This definition includes private homeowners who rent a room in their home or who rent their entire home to visitors using such services as Airbnb, Craigslist or other online short-term rental marketing and/or booking sites. However, homeowners who rent out their private home for only one or two specific weekends a year (such as college graduation weekends) may not be required to register for the room tax as they may not meet the “regularly used and kept open” definition in the law.

From the [Airbnb list of Policies](#): *“If you're an Airbnb host, you must make sure to be in compliance with all applicable laws, Tax requirements, and rules and regulations that may apply to your Accommodations, including, but not limited to, zoning laws and laws governing rentals of residential and other properties”.*

#### **What is the occupancy tax rate in Tompkins County?**

Guests of properties with 10 or fewer rooms pay 3% of the room rental fee, and guests of properties with 11 or more rooms pay 5% of the room rental fee.

#### **How do I collect the occupancy tax?**

The lodging operator must state and collect the occupancy tax separately from the rental fee. The operator then collects the occupancy tax from the guest(s) on behalf of the County and holds it on behalf of the County until such time as occupancy tax payment is due.

#### **How do I pay the occupancy tax?**

STEP ONE is to register as a lodging property by filling out and returning a simple one-page form. Download the Certification of Registration form from the [Finance Department website](#) or call or email to request that the form be sent to you. Return the completed form to the Tompkins County Finance Department via email, US Mail, Fax or hand delivery.

Tompkins County Department of Finance  
Attn: Helen Beach, Finance Manager  
125 E. Court St.  
Ithaca, NY 14850  
Email: [hbeach@tompkins-co.org](mailto:hbeach@tompkins-co.org)  
Phone: (607) 274-5545  
Fax: (607) 274-5580

STEP TWO is to send in payment to the Finance Department along with a simple return (format provided to registrants). Returns and payments are due quarterly, based on the schedule below.

- 1<sup>st</sup> Quarter payments due by March 20<sup>th</sup> (for tax collected December of previous calendar , January and February)
- 2<sup>nd</sup> Quarter payments due by June 20<sup>th</sup> (for tax collected March, April, May)
- 3<sup>rd</sup> Quarter payments due by September 20<sup>th</sup> (for tax collected June, July, August)
- 4<sup>th</sup> Quarter payments due by December 20<sup>th</sup> (for tax collected September, October, November)

### **Are any types of stay exempt from paying occupancy tax?**

Yes. Permanent residents (defined by law as staying more than 30 days) are exempt, as are certain types of stays for religious, charitable or educational purposes and New York State and United States government-related stays. Guests at properties charging less than \$4 per day are also exempt. Documentation verifying exemption(s) must be provided by qualifying guests to the establishment who will keep it on file for review by the County if and when the County requests such documentation.

### **How is payment of occupancy tax enforced?**

The County has a number of powers it may use to compel lodging operators to collect and pay occupancy tax, from requesting a court judgment to issuing a warrant through the Sherriff or placing a lien on property. The penalty for late payment is 10% of the occupancy tax owed plus interest at the rate of 1.5% per month. In addition, operators failing to comply with occupancy tax may be charged with a misdemeanor, the punishment for which is a fine of not more than \$1,000 or imprisonment not exceeding one year, or both.

### **What about sales or income tax?**

The Tompkins County Finance Department does not collect sales tax or income tax. Please contact the New York State Department of Finance for information regarding collection and payment of sales tax. Please contact the IRS regarding payment of income tax.

### **Where does the money from the occupancy tax go?**

By law, occupancy tax revenues are used for tourism development initiatives in Tompkins County. The County invests room tax dollars in a variety of programs and projects that promote economic development and enhance quality of life in Tompkins County through tourism. Registered operators also have access to a number of promotional tools and other helpful services provided by the Ithaca Tompkins County Convention and Visitors Bureau. For a description of the Tompkins County Tourism Program, including a link to the Tompkins County 2020 Strategic Tourism Plan, please visit: <http://tompkinscountyny.gov/tourism/> or contact Senior Planner/Tourism Coordinator Tom Knipe, 607-274-5560, [tknipe@tompkins-co.org](mailto:tknipe@tompkins-co.org)

### **More questions about occupancy tax registration and payment?**

- The full text of Tompkins County Code dealing with hotel room occupancy tax (Chapter 150, Article II of Tompkins County Code) is available online: <http://ecode360.com/8412556>
- For questions regarding registration and payment, Contact Helen Beach at the Tompkins County Department of Finance, 607-274-5545, [hbeach@tompkins-co.org](mailto:hbeach@tompkins-co.org)