SUMMARY OF THE ONEIDA COUNTY HOTEL/MOTEL OCCUPANCY TAX
(FOR INFORMATION ONLY. SEE COPY OF THE LOCAL LAW FOR DETAILED REGULATIONS)

1. Collect a two percent (2%) occupancy tax from every occupant renting a room in your establishment with the exception of exempt organizations as noted in 4 (a) and (b) of the local law.

2. This tax is now also applicable if your establishment has twenty-five (25) rooms or less; however, this tax is not applicable for permanent residents. (A permanent resident is a person who occupies any room or rooms for at least thirty (30) consecutive days.)

3. Clearly show in your establishment's records the amount of occupancy tax collected. Your establishment's records are to be ready for inspection at all times as the County is authorized to audit records to insure proper implementation of the occupancy tax. Records concerning the hotel/motel tax must be preserved for auditing for a period of three (3) years.

4. The tax to be collected is to be stated and charged separately from the rent on the customer's bill and shown separately in your establishment's records.

5. Occupants who are exempt from the occupancy tax as noted in 4 (a) and (b) must verify their exemption in every case that they rent rooms in your establishment. Verifications must be in writing and should be confirmed through showing proper credentials.

6. Occupancy tax receipts are payable to the Oneida County Commissioner of Finance on a quarterly basis. Forms will be provided by the County. For example, the first quarter occupancy tax return would cover the period of January 1st through March 31st, and must be received by the Oneida County Department of Finance within twenty (20) days of the expiration period covered by the return, – e.g., by April 20th in the case of the first quarter. Note: Late returns are subject to a five percent (5%) penalty plus interest.

   1st Quarter: January 1 through March 31, due April 20
   2nd Quarter: April 1 through June 30, due July 20
   3rd Quarter: July 1 through September 30, due October 20
   4th Quarter: October1 through December 31, due January 20

7. Hotel and Motel owners who have been issued a Certificate of Authority to collect the occupancy tax are liable for all occupancy taxes to be collected whether or not such taxes are received from occupants renting rooms (unless occupants are exempt as defined in paragraph one (1) above). Hotel and Motel owners shall have the same rights of eviction, dispossession and repossession for non-payment of the occupancy tax as they do for non-payment of rent.

8. Certificates of Authority are not transferable. If your establishment changes owners, the new owner must apply to the Oneida County Department of Finance for a new Certificate of Authority. If your business is sold, mark "FINAL" on your last quarterly occupancy tax return.