

SUMMARY OF YATES COUNTY OCCUPANCY TAX

Yates County Local Law #4 of 2007, adopted November 13, 2007 and known as the Occupancy Tax in Yates County, imposed a 4% tax upon the rent for every occupancy of a room or rooms in a hotel or motel units in the County except the tax shall not be imposed upon (1) a permanent resident, or (2) exempt organizations, as set forth in the local law. The definition of hotel or motel is "Any facility providing lodging on an overnight basis and shall include those facilities designated and commonly known as 'bed and breakfasts', inns, cabins, condominiums, cottages, campgrounds, lodges, tourist homes, convention centers, and vacation rentals. The term condominium shall mean and include those units rented or leased directly by the owner or through a real estate agency or rental management agency. The provisions of the section relating to campgrounds, shall only apply to those leases and rentals in which the campground provides overnight shelter or lodging, and shall not apply to the provision of services by a campground when the customer provides his or her own shelter or lodging."

The intent of this local law shall be to make funds available for tourism and General Fund of Yates County.

On and after the first day of January, two thousand eight, as an operator of a hotel or motel units in the County you will have the responsibility of collecting the tax and remitting it to the County.

(1) LOCAL LAW

Complete information is available by consulting the Local Law, which is available at the Yates County Treasurer's Office, 417 Liberty Street, Suite 1081, Penn Yan, New York 14527; phone (315) 536-5192; e-mail: treasurer@yatescounty.org or at the County Website: yatescounty.org, under Departments, then Treasurer.

(2) WHO IS REQUIRED TO COLLECT THE TAX

The tax must be collected by any person who owns, operates, or manages a hotel or motel units, including, but not limited to cottages, condominiums or other buildings kept open for the lodging of guests except as noted in the first paragraph.

(3) REGISTRATION

Every operator who is required to collect the tax must register with the Yates County Treasurer. This is accomplished by filling out the form "Certification of Registration" and returning it to the Yates County Treasurer's Office.

(4) CERTIFICATE OF AUTHORITY

Within ten days of receipt of a "Certification of Registration", the Yates County Treasurer shall issue a "Certificate of Authority" to each operator and location that is required to collect the tax. Upon receipt of the "Certificate of Authority", the operator is empowered to collect the 4% tax on occupancy rentals. If the operator maintains more than one place of business, a duplicate "Certificate of Authority" will be issued. Each certificate or duplicate shall state the hotel or motel to which it is applicable. Such "Certificate of Authority" shall be prominently displayed in each location.

(5) EXEMPT AGENCIES

(a) The State of New York or any public corporation (including a public corporation created pursuant to agreement or compact with another state) or the Dominion of Canada, improvement district or political subdivision of the State;

(b) The United States of America, insofar as it is immune from taxation;

(c) Any corporation or association, or trust, or community chest, fund or foundation organized and operated exclusively for religious, charitable, educational purposes, or for the prevention of cruelty to children or animals.

(6) RETURNS

Every operator shall file remittance, using the County Tax Form, to the Yates County Treasurer as follows:

QUARTER	DATE DUE
12/1-2/28 (29)	3/20
3/1-5/31	6/20
6/1-8/31	9/20
9/1-11/30	12/20

(7) LATE RETURNS

(a) Any person failing to file a return or to pay over any tax to the Yates County Treasurer within the time required by this local law shall be subject to a penalty consisting of the higher of i) five percent (5%) of the amount of tax due or ii) the sum of \$5.00; plus interest at the rate of one percent (1%) of such tax for each month of delay excepting the first thirty (30) days after such return was required to be filed or such tax became due; but the Yates County Treasurer, if satisfied that the delay was excusable, may waive all or any part of such penalty, but not interest. Such penalties and interest shall be paid and disposed of in the same manner as other revenues from this local law. Unpaid penalties and interest may be enforced in the same manner as the tax imposed by this law.

(b) Any person found to have committed certain acts such as failing to file a return required by this local law, failing to file a registration certificate or other acts as noted in Section 21 of this local law shall be guilty of a misdemeanor, punishment for which shall be a fine of not more than one thousand (\$1,000) dollars or imprisonment for not more than one (1) year, or both such fine and imprisonment.

(9) RECORDS TO BE KEPT

Every operator must keep records of all occupancies, rent paid, and tax payable on them. Such records shall be available for inspection and examination at any time upon demand by the Yates County Treasurer or his/her duly authorized agent or employee, and shall be preserved for a period of three (3) years after the payment of the tax and filing of the quarterly return.