

County of Ulster

Return of Tax on Occupancy of Hotel and Motel Rooms

Schedule A

Determination of Taxable Rent:

- 1) If the cost of occupancy of a room includes only the cost of occupancy of the room and board and other charges are separately stated and are incurred at the option of the occupant, rent subject to the tax shall be the charge made by the operator for occupancy of a room and the tax shall be based on the amount.
- 2) If the cost of occupancy of a room shall include only board as common charge, or where board is separately stated and board is not optional and is required to be paid by the occupant as part of the cost of occupancy of a room, the operator shall use the schedule shown below to determine the percentage of the total charge to be apportioned to rent subject to the tax, and collect the tax based on that amount.

<u>Total Charge Includes</u>	<u>Room</u>	<u>Board</u>
Room, breakfast, lunch, dinner	50%	50%
Room, lunch, dinner	65%	35%
Room, breakfast, dinner	65%	35%
Room, breakfast, lunch	75%	25%
Room, dinner	80%	20%
Room, lunch	90%	10%
Room, breakfast	90%	10%

- 3) If the cost of occupancy of a room shall include only other charges, as defined herein, as a common charge, or where other charges are separately stated and such other charges are not optional and are required to be paid by the occupant as part of the cost of occupancy of a room, the operator shall use the schedule shown below to determine the percentage of the total charge to be apportioned to rent subject to the tax, and collect the tax on that amount.

<u>Total Charge Includes</u>	<u>Room</u>	<u>Board</u>
Room, other charges	95%	5%

- 4) If the cost of occupancy of a room shall include charges defined in items (2) and (3) of this section as a common charge or, where such charges are separately stated and such charges are not optional and are required to be paid by an occupant as part of the cost of occupancy of a room, the operator shall use the schedule shown below to determine the percentage of the total charge to be apportioned to rent subject to the tax, and collect the tax based on that amount.

<u>Total Charge Includes</u>	<u>Room</u>	<u>Board</u>
Room, breakfast, lunch, dinner, other charge	40%	60%
Room, lunch, dinner, other charge	60%	40%
Room, breakfast, dinner, other charge	60%	40%
Room, breakfast, lunch, other charge	70%	30%
Room, dinner, other charge	75%	25%
Room, lunch, other charge	85%	15%
Room, breakfast, other charge	85%	15%

- 5) When the occupant becomes a permanent resident (described in County of Ulster Return of Tax on Occupancy of Hotel and Motel Rooms Instructions, Line B), the operator shall discontinue collection of the tax.
- 6) If the Operator neither separately states the charge for board, other charges or both nor uses the above schedules, the entire charge is taxable until the occupant becomes a permanent resident (described in County of Ulster Return of Tax on Occupancy of Hotel and Motel Rooms Instructions, Line B).