

Ulster County
Hotel and Motel Room Occupancy Tax

This document is offered for educational purposes only. Please refer to [Chapter 312 Article III of the Code of the County of Ulster](#) for detailed information pertaining to legal requirements.

Operator Assistance Sheet

Step #1 Complete and submit the Hotel/Motel Room Occupancy Tax Registration Form. Once your application is received and verified, you will be issued a Certificate of Authority to collect the **4%** Ulster County Hotel and Motel Room Occupancy Tax.

If you are exempt from collecting this tax you must forward a copy of your New York State Exempt Organization Certificate and a copy of your IRS determination letter confirming your tax exempt status to the **Ulster County Department of Finance at P.O. Box 1800, Kingston, NY 12402**. Should your status change, you are required to register with the Ulster County Department of Finance and begin collecting taxes within three days of the status change.

Step #2 Prominently display your Certificate of Authority at your place of business and begin collecting this tax. **The tax to be collected shall be stated and charged separately from the rent and shown separately on any record thereof** (Local Law #5 of 1991 Sec. 302a).

Step #3 Every operator shall keep records of every occupancy and of all rent paid, charged or due thereon and of the tax payable thereon, in such form as the Commissioner of Finance may by regulation require. **Such records shall be available for inspection and examination at any time upon demand by the Commissioner of Finance or his duly authorized agent or employee and shall be preserved for a period of three years**, except that the Commissioner of Finance may consent to their destruction within that period or may require that they be kept longer (Local Law #5 of 1991 Sec. 402).

The County of Ulster requires any operator within the county to keep detailed records of the nature and type of hotel maintained, nature and type of services rendered, rooms available and rooms occupied daily, leases or occupancy contracts or arrangements, rents received, charged and accrued, the names and addresses of the occupants, whether or not any occupancy is claimed to be subject to the tax, and to furnish such information upon request to the Commissioner of Finance (Local Law #5 of 1991 Sec. 202f).

Please see payment information on following page.

Step #4 Please send your completed **Return of Tax on Occupancy of Hotel/Motel Rooms** form and tax payment to:

Ulster County Department of Finance
PO Box 1800
244 Fair Street
Kingston, NY 12402

These payments must be received by the Ulster County Department of Finance within 20 days following the quarterly periods ending February 28, May 31, August 31, and November 30.

To minimize the potential for confusion, we encourage all operators to familiarize themselves with Local Law #5 of 1991.

If you have any questions regarding the collection of this tax, please contact the Ulster County Department of Finance at (845) 340-3432 for assistance.