

## Occupancy Tax FAQs

### How does the process work?

- The owner files a Certificate of Registration with the Lewis County Treasurer's Office.
- A Certificate of Authority is issued within 10 business days of the Lewis County Treasurer's Office receipt of the Certificate of Registration.

### What is a Certificate of Authority?

- It is a legal document that allows the owner of a lodging facility (or short-term rental) to collect a 5% occupancy tax on behalf of Lewis County.
- It is to be prominently displayed in the lodging facility.
- It is not transferable or assignable.
- It is to be surrendered to the Lewis County Treasurer's Office when a business ceases.

### How do I report occupancy tax?

- Reports and payments are submitted to the Lewis County Treasurer's Office at 7660 North State St, Lowville NY 13367.

### When are Occupancy Tax Return reports due?

- Reports are due either quarterly or annually.
  - Annual reporting is only allowed for short-term rentals.
- Reports are due on the same quarters as the NYS Sales Tax Forms.
- Quarterly Filers:
  - Dec, Jan, Feb Due March 20<sup>th</sup>
  - Mar, Apr, May Due June 20<sup>th</sup>
  - Jun, Jul, Aug Due September 20<sup>th</sup>
  - Sep, Oct, Nov Due December 20<sup>th</sup>
- Annual Filers (SHORT-TERM RENTALS ONLY):
  - Dec – Nov Due December 20<sup>th</sup>

### Are there any exemptions regarding paying occupancy tax?

- Any entity that qualifies for the NYS Sales Tax Exempt From ST-129 does NOT have to pay the occupancy tax.
- Typical exempt organizations are governments, schools, churches, non-profit organizations, etc.