

SULLIVAN COUNTY ROOM TAX Frequently Asked Questions

I periodically rent my house for short term stays, do I need to register and collect Room Tax?

You are required to register any facility that is rented on a short-term basis (90 consecutive days or less to the same occupant) if said shelter is not owned and provided by the occupant being used for lodging on an overnight basis.

What is the current Room Tax Rate?

The current Room Tax Rate is 5% of the rent collected.

When are Room Tax Returns required to be filed?

Quarterly Returns are for the periods ending February 28, May 31, August 31 and November 30. Returns are due in the Treasurer's Office within twenty days from the last day of the quarter.

Annual Room Tax Returns must be filed within twenty days from August 31 each year.

I rent my facility through an online platform. Am I required to collect Room Tax?

All short-term rentals are required to apply for a Certificate of Authority. If you utilize a rental platform, you must confirm that they are collecting 5% Room Tax on your bookings. Airbnb and VRBO/HomeAway currently collect and submit the 5% Room Tax on behalf of their clients. You will be required to file a Return providing the total number of nights you had bookings through these platforms. If you use any other method or platform to book rentals, you are required to collect and submit the tax for those bookings.

If you use multiple platforms to book rentals, which could include Airbnb, VRBO/HomeAway, you must provide the number of rentals from each service and submit the tax payment for all non-Airbnb, VRBO/HomeAway rentals. Airbnb and HomeAway submit the collected tax to Sullivan County on your behalf. No other platform has an agreement with Sullivan County to collect and submit on their client's behalf.

All my bookings are made through Airbnb and/or VRBO/HomeAway exclusively. They submit the tax on my behalf. Do I still need to file a Return?

To be compliant with the Room Tax Law, you must still file a Return. An annual return is required stating the number of nights your facility was rented through each platform.

I did not rent my facility during the quarter. Am I required to file a Room Tax Return?

A Room Tax Return is required to be filed whether you had rentals or not during a filing period. Complete the form indicating no rentals and zero income. With no tax payment due, this return can be emailed to the Roomtax@sullivanny.us email.

I forgot to file a Room Tax Return. What do I do?

If you fail to file a Return for a specific filing period, you should contact the Sullivan County Treasurer's Office immediately. They will assist you in getting your Return filed and assist in minimizing penalty fees due. The penalty for filing a late Return is five percent (5%) of the tax due amount for each month or portion thereof until payment is received.

As a registered operator, I have someone wishing to rent over 90 consecutive days, do I still need to file a return?

Room Tax is collected on all rentals from 1 day to 90 consecutive days to the same occupant.

Room Tax is not required on rentals over 90 consecutive days to the same occupant. As a registered operator, for such rentals over 90 days, it is advisable to have a written agreement with the occupant stating rental period and rate charged. This would be needed for purposes of an audit if imposed on your operation. To be compliant with the Law, a return is still required to be filed indicating you currently have a long-term rental.

What does the County of Sullivan do with Room Tax collected?

Pursuant to Local Law, 85% of the Room Tax collected is utilized for the promotion of tourism in the County. The remaining 15% is utilized for necessary expenses of the County in administering the tax.

Do I need to remit Sales Tax to the State of New York?

You must contact the State of New York directly to inquire as to whether you are required to collect sales tax. The County of Sullivan does not collect New York State sales tax.