

**County of Ulster**  
**Return of tax On Occupancy of**  
**Hotel /Motel Rooms**  
**Instructions**

**Facility Information**

**Registration Number:** Enter the registration number issued to you on your Ulster County Certificate of Authority.

**Period From/To:** Enter the tax period for which this return is being filed. There are four periods in every year. They are as follows:

March 1<sup>st</sup> through May 30<sup>th</sup> - due June 20<sup>th</sup>  
June 1<sup>st</sup> through August 31<sup>st</sup> - due September 20<sup>th</sup>  
September 1<sup>st</sup> through November 30<sup>th</sup> - due December 20<sup>th</sup>  
December 1<sup>st</sup> through February 28<sup>th</sup> - due March 20<sup>th</sup>

**Name:** Enter name of taxpayer.

**Address:** Enter the address of the establishment.

**Name of Business:** Enter the name of the establishment.

**Telephone Number:** Enter the telephone number of the establishment.

**E-Mail Address:** Enter the E-mail address of the establishment, if applicable.

**Number of Rooms at the Facility:** Enter the total number of rooms available in the establishment.

**Computation of Tax**

**Line A:** Enter the **TOTAL** revenue received from all lodging. Include revenue received from permanent residents and tax exempt organizations. Permanent resident shall mean any occupant of any room or rooms in a hotel or motel for a least ninety consecutive days. Exempt organizations are described in the instructions for Line B. Revenue is defined as the consideration received for occupancy valued in money, whether received in money or otherwise. Lodging is defined as any room or rooms of any kind in any part or portion of a hotel or motel, which is available for or let out for any purpose other than a place of assembly. **Hotel or Motel**, or either term singly shall mean a building or portion of it which is regularly used and kept open as such for lodging on an overnight basis. The term "hotel" or "motel" includes an apartment hotel, motor court or inn, boarding house or club, or similar hotel or motel type of accommodations by whatever name designated, whether or not meals are served and shall include those facilities commonly known as "bed and breakfast" and "tourist" facilities. Rent received by the operators of

bungalow colonies shall not be deemed to be taxable **provided** each occupant shall occupy rooms pursuant to a written agreement providing for the exclusive possession of such room for a period of ninety days or more, and provided further that there are no maid, food or other common hotel services provided. If other charges are commonly included in rents received for rooms or other services provided are included in the rental revenue please refer to Schedule A.

**Line B:** Enter the amount of any exempt income. Exempt income shall include revenue received from permanent residents or exempt organizations described hereafter. Permanent resident shall mean any occupant of any room or rooms in a hotel or motel for a least ninety consecutive days. Except as otherwise stated, any use or occupancy by any of the following shall not be subject to the tax imposed: 1) The State of New York, or any public corporation (including a public corporation created pursuant to agreement or compact with another state or Canada), improvement district or political subdivision of the state; 2) The United States of America, insofar as it is immune from taxation; 3) Any corporation or association, or trust, or community chest, fund or foundation organized and operated exclusively for religious, charitable or educational purposes, or for the prevention of cruelty to children or animals, and no part of the net earnings of which inures to the benefit of any private shareholder or individual and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; provided however, that nothing in this section shall include an organization operated for the primary purpose of carrying on a trade or business for profit, whether or not all of its profits are payable to one or more organizations described in this section. Acceptable evidence that such an organization is among such organizations may include a valid New York State Sales Tax Exemption Certificate, together with evidence of organization and operation for such purposes.

**Line C:** Subtract Line B from Line A.

**Line D:** Enter the amount of any refunds or credits given for revenue included in Line A.

**Line E:** Subtract Line D from Line C.

**Line F:** Tax Due is Line E multiplied by two percent (2%). Please make remittance payable to: **Ulster County Treasurer**

Mail returns and all correspondence to:

**Ulster County Treasurer's Office**  
**P.O. Box 1800, 244 Fair Street**  
**Kingston, New York 12402**

If you have any questions regarding the completion of this form you may contact us at the address above or call (845) 340-3460.

For further information please refer to Ulster County Local Law # 5 of 1991.