



# Warren County Occupancy Tax Return

*Please read instructions on reverse side*

1. Name of Hotel / Motel			2. NYS Sales Tax Identification Number		
3. Name of Operator (only if different from above)			4. County Tax Occupancy Number		
5. Street Address		6. P.O. Box (if any)	7. Town/Village	8. Zip code	
10. Name of Contact Person		11. Title or Position	12. Phone Number		
<b>PERIOD COVERED BY THIS RETURN</b>					
13. Monthly			Quarterly		
<b>COMPUTATION OF TAX</b>					
Month	14. Gross Monthly Income From Occupancy of Rooms During Period Covered By Return	15. <i>Less Tax Exempt Sales By Month</i>	16. Net Monthly Taxable Income From Occupancy of Rooms		
Jan.	\$	-\$	\$		
Feb.	\$	-\$	\$		
Mar.	\$	-\$	\$		
Apr.	\$	-\$	\$		
May	\$	-\$	\$		
Jun.	\$	-\$	\$		
Jul.	\$	-\$	\$		
Aug.	\$	-\$	\$		
Sep.	\$	-\$	\$		
Oct.	\$	-\$	\$		
Nov.	\$	-\$	\$		
Dec.	\$	-\$	\$		
<b>Total Net Yearly Taxable Income</b>			\$		
17. County Occupancy Tax Due (4% of line 16)			\$		
18. Penalty (5% of line 17 if tax not paid within 20 days of end of period covered this return) <span style="float: right;">Apply</span>			+ \$		
19. Interest (1% of line 17 for each month or fraction thereof if tax not paid within 30 days of period covered by this return – no interest on first 30 days)			+ \$ Months late ____		
<b>20. TOTAL AMOUNT DUE</b>			<b>\$</b>		

**Under the penalties of perjury, I hereby declare that I have examined this return and the information contained herein, and to the best of my knowledge belief the same are true, correct and complete.**

Signature	Print Name and Title	Date

**MAKE PAYMENT PAYABLE TO “Warren County Treasurer” AND MAIL WITH THIS RETURN TO:  
Warren County Treasurer  
1340 State Route 9  
Lake George, NY 12845**

### INSTRUCTIONS FOR PREPARING TAX RETURN FORM

- Line 14. Enter the total receipts from room rentals. Include receipts from permanent guest(s) - person(s) who occupy or Rent any room/unit for at least 30 consecutive days - and from tax exempt guests.
- Line 15. Enter total amount of tax exempt and permanent guest receipts. Attach copies of all tax exempt certificates and other proof of exemption, as well as all evidence of all permanent guest(s) including names, residence addresses, dates of occupancy, and rate charged.
- Line 16. Subtract Line 15 from Line 14. This is the amount on which your tax is to be computed.
- Line 17. Enter 4% of Line 16 to compute the tax.
- Line 18. Enter 5% of Line 17 if the return is not filed or the tax due is not paid within 20 days of period covered by this return.
- Line 19. Enter 1% of Line 17 for each month or fraction of a month your payment is past due. No interest is to be calculated on the first 30 days. Example 1 - if payment of the tax is due on March 1<sup>st</sup> and is paid on March 31<sup>st</sup>, no interest is due (but the 5% penalty in line 18 must be paid). Example 2 - if the tax is due March 1<sup>st</sup> and is not paid until April 2<sup>nd</sup>, no interest is due for the period in March 1-31, but 1% of the amount in line 17 must be included and paid for the period of April 1-2.
- Line 20. Enter the total of Lines 17, 18 and 19. This is the gross amount due Warren County. Make check(s) payable to "**Warren County Treasurer**" and mail with this return to: **Warren County Treasurer, 1340 State Route 9, Lake George, New York 12845.**

### INFORMATION ON ROOM OCCUPANCY TAX

- Nature of Tax:** The tax is imposed upon the occupancy of any hotel or motel accommodations in Warren County. The term "hotel or motel" means any facility providing lodging on an overnight basis and includes a bed and breakfast facility, inn, housekeeping cottages with four or more units, and tourist facilities.
- Persons Subject To Tax:** The occupant, lessee, or tenant of any such hotel or motel accommodation is liable for payment of the tax. The tax is collected by the owner of the hotel or motel room occupied or if the owner is not operating the hotel or motel and being paid the rent for the room occupied, then any other person entitled to be paid the rent or charge for the hotel or motel room occupied, including but not limited to the proprietor, lessee, sublessee, mortgagee in possession, licensee or any other person otherwise operating such hotel or motel.
- Exemptions:**
1. Occupancy for 30 consecutive days or more - permanent guests.
  2. The State of New York, or any public corporation (including one created pursuant to agreement or compact with another state or the Dominion of Canada) improvement district or other political subdivision of the state.
  3. The United States of America, or a department or agency thereof.
  4. A tax-exempt 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.
- Basis and Rate of Tax:** The tax is 4% of the per diem rental rate for each room or unit.
- Due Date For & Payment of Tax:** 20 days after the close of the period covered by the return. Returns are required to be filed for the Filing Return(s)
- Penalty:** 5% of the total tax due for failure to file the return or pay the tax within 20 days of the close of the period covered by the return.
- Interest:** 1% per month or fraction thereof for late payment, with the first 30 days after the due date being interest free.