

### Permanent residency

For purposes of the Warren County Occupancy Tax administered by the Warren County Treasurer (other than New York State's 7¼% tax), an occupant of a room or rooms in a hotel for at least 30 consecutive days is considered a permanent resident with regard to the period of such occupancy. For purposes of New York State's 7¼% tax, it is noted that a different period of time must elapse before a person is considered a permanent resident for Sales Tax administered by the State Tax Department, and you are advised to refer to state law and New York State Tax Department bulletins concerning the period of time that must elapse before a person is considered a permanent resident.

### Determining whether a business qualifies as a permanent resident, under the Warren County Occupancy Tax Law

*Follow State practices - see TSB-M-03(1)S from New York State Department of Taxation and Finance website at <http://www.tax.state.ny.us/>*

### Hotel/Motel operators must collect and remit occupancy tax

*Follow State practices - see TSB-M-03(1)S from New York State Department of Taxation and Finance website at <http://www.tax.state.ny.us/>, **except substitute 30 days for 90 days***

### Refunds for permanent residents

*Follow State practices - see TSB-M-03(1)S from New York State Department of Taxation and Finance website at <http://www.tax.state.ny.us/>, **except substitute 30 days for 90 days***

### Responsibility of hotel operators

*Follow State practices - see TSB-M-03(1)S from New York State Department of Taxation and Finance website at <http://www.tax.state.ny.us/>*