

COUNTY OF SUFFOLK



OFFICE OF THE COMPTROLLER

JOHN M. KENNEDY, JR.
Comptroller

May 16, 2016

NOTICE REGARDING SUFFOLK COUNTY HOTEL/MOTEL TAX

TO ACCOUNTS AND/OR TAX PROFESSIONALS:

In accordance with NYS Tax Law 1202-O and Chapter 523, Article II of the Laws of Suffolk County, every facility providing short-term lodging of less than 30 days for a fee in Suffolk County is required to collect a tax from persons occupying such rooms, at the rate of 3% of the per-diem rental rate charged for each room. **This law applies to all lodging facilities including B&B's, tourist homes and residences; not just traditional hotels and motels.** Such facilities must register with the County to obtain a Certificate of Authority which authorizes them to collect the tax. Once registered, operators must collect the tax from their patrons and remit the monies to the County on a quarterly basis.

My office has determined that there is substantial non-compliance with this law which has caused me to commence an initiative to vigorously pursue scofflaws for two very important reasons. First, occupancy Suffolk County's historic sites and parklands; both important factors to grow the County's economy and your industry! The second reason is to level the playing field for those businesses that have been complying for many years. It would be truly unfair to those businesses if scofflaws were allowed to continue to operate unchecked.

Failure to register with the County to collect the tax carries a fine of \$50 per day for every day of non-registration. In addition to the fines, penalties and interest imposed by this law, scofflaws may be found guilty of a misdemeanor punishable by imprisonment and/or additional fines of up to \$1,000. It should be impressed upon your clients that voluntary compliance is always the best option.

The professionals in your industry should be aware of the County's occupancy tax law so that you may share this information with your clients. You can save your clients time, money and anguish by providing them with the proper information before a short-term rental is secured.

I invite you to avail yourself of the services and assistance of my office at any time by calling Nerina Sperl, Chief Auditor at (631) 853-4456 or by visiting my website for additional information at www.suffolkcountyny.gov/comptroller.

Your assistance in disseminating this important information to your clients is greatly appreciated; I guarantee that your diligence will prove to be invaluable to them.

Sincerely,

John M. Kennedy, Jr.
County Comptroller