SUMMARY OF THE ONEIDA COUNTY SHORT-TERM RENTAL OCCUPANCY TAX

(FOR INFORMATION ONLY. SEE COPY OF LOCAL LAW 1 OF 2025 FOR DETAILED REGULATIONS)

1. A short-term rental host may operate a dwelling unit as a short-term rental unit provided such dwelling unit is registered in accordance with the Local Law.

2. Collect five percent (5%) Occupancy tax from every short-term rental unit in the county with exception to Exempt Organizations which can be found in our Local Law.

3. This tax is not applicable for permanent residents. Any occupant of a short-term rental unit for at least thirty consecutive days shall be considered a permanent resident.

4. Short-term rental hosts shall maintain records related to guest stays for two (2) years following the end of the calendar year which the individual rental stay occurred, including the date of each stay, and number of guests, the cost for each stay, including an itemization of the sales tax and short-term rental occupancy tax collected and records related to their registration as short-term rental hosts with the county. Short-terrm rental hosts shall make such records available to enforcement agencies of the county when lawfully requested.

5. The tax to be collected shall be stated and charged separately from the rent and shown separately on any record thereof, at the time when the occupancy is arranged or contracted for and charged for, and upon every evidence of occupancy or any bill or statement or charge made for said occupancy issued or delivered by the operator or booking service. If the booking service collects the occupancy tax and does not remit to the county, the owner is responsible for the payment.

6. Every operator or booking service for every occupancy of a short-term rental, shall file with the Commissioner of Finance a return of occupancy and of rents, and of the taxes payable thereon for the periods ending March 31, June 30, September 30 and December 31 of each year. Such returns shall be filed within twenty days from the expiration of the period covered thereby.

7. Registration numbers issued to short-term rental owners are not transferable. If your short-term rental changes owners, the new owner must apply for a new registration number. If your business is sold, please note "FINAL" on your last quarterly occupancy tax return.