

## THE SUFFOLK COUNTY HOTEL/MOTEL TAX PROGRAM

**What Is The Suffolk County Hotel/Motel Tax?** There is a Suffolk County law stating that a tax must be collected from all persons occupying hotel or motel rooms in the County. Specifically, the law requires every facility providing overnight lodging to charge their guests at the rate of 3% of the per-diem rental rate for each room, and then remit this tax revenue to the County. [The definition of a hotel or motel in the code is any facility providing lodging on an overnight basis including those commonly known as bed-and-breakfasts, inns, cabins, cottages, campgrounds, tourist homes, guest homes and convention centers; Suffolk County Code, Chapter 523-9]. The SC Comptroller has determined that there is substantial non-compliance with this law, and has started an initiative to vigorously pursue those who are not collecting the tax and sending it to the County.

**Are there any exemptions from the tax?** The tax does not have to be collected for rentals of 30 consecutive days or longer. Also guests whose room charges are being reimbursed by New York State, the federal government or the United Nations or other international agency are also exempt; and some charitable organizations (including those for the prevention of cruelty to children and animals), religious or educational organizations organized and funded exclusively for those purposes are exempt.

**Does This Tax Apply To Rental Properties On Fire Island?** Short term rentals (i.e. rentals for a period of less than 30 consecutive days) of single family homes anywhere in Suffolk County are subject to the hotel/motel tax. Rentals on Fire Island are not exempt from this law.

**What is the hotel/motel tax revenue used for?** All revenues from the tax are deposited into a dedicated fund used for the promotion of tourism in Suffolk County; to support cultural programs and activities relevant to the tourism industry; for the preservation, maintenance and support of County museums and historical sites; to support unique natural areas managed by the Suffolk County Parks Department and general park purposes. Some revenues are used for the promotion of Suffolk County as a film-friendly location through the Department of Economic Development and Workforce Housing. Fund Expenditures are subject to annual budget approval by the County Legislature.

**Who can I contact to find out more about this tax program?** For additional information and assistance, you can contact Barbara Zelenski at 631-852-1523 or Nerina Sperl at 631-853-4456.

**Nerina Sperl, Chief Auditor**  
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**Barbara Zelenski**  
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330 Center Drive  
Riverhead, NY 11901-3311  
Tax Collection Office

**Please see the attached Hotel/Motel Tax guidelines issued by the Suffolk County Comptroller for more information on registering to collect the tax, obtaining a Certificate of Authority to collect the tax, and filing tax returns (The full text of the County's tax law can be found at: <http://ecode360.com/14946733>.)**

You can also visit the SC Comptroller's website at [www.suffolkcountyny.gov/comptroller](http://www.suffolkcountyny.gov/comptroller)