

COUNTY OF GENESEE – TREASURER’S OFFICE
County Building #1 – 15 Main St
Batavia, NY 14020
(585) 344-2550 ext. 2210

**CERTIFICATE OF REGISTRATION AND APPLICATION FOR CERTIFICATE OF AUTHORITY
TO COLLECT HOTEL AND MOTEL ROOM OCCUPANCY TAX (“BED TAX”)**

ALL QUESTIONS MUST BE ANSWERED**PLEASE PRINT OR TYPE**

1. Business Name: _____ Phone: _____
2. Mailing Address: _____

(street)
(city)
(state)
(zip)
3. Hotel / Motel Name: _____
4. Location of Business: _____

(street)
(city)
(state)
(zip)
5. List name and home address of individuals, partners, principal officers (for corporations) or members (for LLC’s), attach a separate page if necessary:

NAME**HOME ADDRESS****TITLE**

6. Number of rooms: _____
7. Type of Establishment: Hotel _____ Motel _____ Other (Please Identify Type) _____
8. Type of Ownership: Individual _____ Partnership _____ Corporation _____ LLC _____
9. Date Started in Business in Genesee County: _____
10. If acquired from former owner:
Name under which former owner operated: _____
Former owner’s registration number: _____
11. How many place(s) of business (or branches) does the applicant conduct in Genesee County _____
***Please note that a separate application is required for each location as well as separate returns and payments for each location**

ID. NO. H-

See Reverse Side

Insert Federal Identification Number

HOTEL AND MOTEL ROOM OCCUPANCY TAX RULES AND REGULATIONS

YOU ARE BEING PROVIDED WITH A COPY OF LOCAL LAW NO. 8 OF THE YEAR 2021, ENACTED BY THE LEGISLATURE OF THE COUNTY OF GENESEE TO IMPOSE A HOTEL AND MOTEL OCCUPANCY TAX. YOU ARE REQUIRED TO THOROUGHLY READ THE LOCAL LAW, AND YOU ARE REQUIRED TO HAVE KNOWLEDGE AND TO COMPLY WITH ALL OF THE TERMS AND CONDITIONS. HOWEVER, PLEASE NOTE THE FOLLOWING:

1. Every hotel and motel operator (as defined therein), shall file with the County Treasurer for each location operated, a certificate of registration in a form prescribed by him/her. The Treasurer shall promptly thereafter issue without charge to each hotel and motel operator a certificate evidencing the authority of such to collect the tax from the occupants. (Section 401)
2. Each certificate shall state the place of business to which it is applicable, and shall be prominently displayed by the operator in such manner that it may be seen by all occupants and persons seeking occupancy. (Section 401)
3. Such certificates shall be non-assignable and non-transferrable, and shall be surrendered immediately to the Treasurer upon the cessation of business of the hotel or motel named or upon its sale or transfer. (Section 401)
4. The tax is imposed and shall be paid at the rate of three percent (3%) upon the rent for every room occupancy, except as exempted in Sections 301 and 304.
5. The calculation and determination of taxable rent shall be made pursuant to Section 303.
6. Every Operator shall file quarterly with the Treasurer a return containing the required information; together with payment of the taxes due, within twenty (20) days of the due dates, except for facilities where the tax is being collected by a booking company, in which case the operator shall file the return and the booking company shall pay the taxes due, as follows (Sections 403 and 404):
 - a. January, February and March - due March 31 (must be filed and paid by April 20)
 - b. April, May and June - due June 30 (must be filed and paid by July 20)
 - c. July, August and September - due September 30 (must be filed and paid by October 20)
 - d. October, November and December - due December 31 (must be filed and paid by January 20)
7. Any person failing to file or pay the tax due within the time required shall be subject to a penalty of five percent (5%) of the amount of the tax due for each month or portion thereof, not to exceed a penalty of twenty-five (25%) of the tax due; plus interest computed at the rate of one percent (1%) of such tax for each month of delay. (Section 502(a))
8. In addition to the foregoing penalties and interest, any operator or occupant or any officer of a corporate operator failing to comply with the terms and conditions of the Local Law shall be guilty of a misdemeanor, punishable with a fine not to exceed \$1,000.00, or imprisonment for not more than one year, or both such fine and imprisonment. (Section 502(b))
9. Officers of a corporate operator shall be personally liable for the tax collected and the tax required to be collected by such corporation pursuant to the Local Law. (Section 302(a) and 502(b))

I hereby certify that the statements made herein have been examined by me and are, to the best of my knowledge and belief, true and complete and I acknowledge receipt of Local Law No. 8 of 2021.

Date: _____ 20____ Name: _____

Title: _____