



**Occupancy Tax Coordination Committee
AGENDA
March 24, 2025**

Committee Members: CROCITTO, Runyon, Patchett, Gilligan, Etu, Thomas, Merlino

Chair of the Board shall serve as an Ex-Officio member when needed in accordance with Section C (4) of the Rules of the Board.

- I. Committee meeting called to order by Chairman Crocitto.
- II. Motion to approve minutes of the February 27, 2025 Occupancy Tax Coordination Committee meeting.
- III. Privilege of the floor and public comment
- IV. Action Agenda/New Business Items:
 - a. **Resolution Request:** To approve the Spending plan for 2025 as it applies to the towns and City of Glens Falls
Rationale: To request the funding of the **2025 Spending Plan at \$450,000** in the stated amounts below, and to be paid in August of 2025: Lake George (combined Town and Village allocation) \$150,000; Bolton \$60,000; Queensbury \$60,000; Towns & City of Glens Falls \$180,000 (\$20,000 each for the eight remaining towns & City of Glens Falls).
 - b. **Resolution Request:** To Rescind Resolution 54 of 2024 authorizing extension of agreement with Loud Media, LLC for ongoing creation of the weekly Warren County radio feature that airs twice daily during prime listenership (7:20 AM and 5:20 PM).
Rationale: Loud Media, LLC was sold to Sticks Media, LLC. Under advice of the County Attorney's office, a new contract must be entered into recognizing new ownership.
 - c. **Resolution Request:** To approve new contract with Sticks Media LLC who will be continuing the services previously provided by Loud Media LLC
 - d. **Rationale:** For services creating the weekly Warren County radio feature that airs twice daily during prime listenership (7:20 AM and 5:20 PM).
- V. Discussion Items:
 - a. Heather Bagshaw, Tourism Department Overview
 - b. Christine Norton, Treasurer Report
- VI. Referrals: None
- VII. Privilege of the floor and public comment
- VIII. Motion to adjourn

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- Attachment #1:** Resolution Request Form No. 20 to approve the Spending Plan for municipalities
 - Attachment #2:** Resolution No. 198 of 2024
 - Attachment #3:** Resolution Form 20: Rescinding Resolution extending contract with Loud Media LLC
 - Attachment #4:** Resolution 54 of 2024 Loud Media Extension
 - Attachment #5:** Resolution 80 of 2023 Loud Media Contract
 - Attachment #6:** Resolution Form 03: New Contract with Sticks Media
 - Attachment #7:** Treasurer Report
 - Attachment #8:** Treasurer Short Term Rental Law FAQ

RESOLUTION REQUEST FORM NO. 20

MISCELLANEOUS

****Please List All Other Requests Not Covered by Previous Resolution Request Forms Here.
Please attach any backup information available and be as detailed as possible.***

DEPARTMENT NAME: Tourism (Occupancy Tax Coordination Committee)

DATE: March 24, 2025

- (a) Purpose of Request: **To approve the Spending Plan for 2025 as it applies to the towns and City of Glens Falls**
- (b) Details: **To request the funding of the 2025 Spending Plan at \$450,000 in the stated amounts below, and to be paid in August of 2025: Lake George (combined Town and Village allocation) \$150,000; Bolton \$60,000; Queensbury \$60,000; Towns & City of Glens Falls \$180,000 (\$20,000 each for the eight remaining towns & City of Glens Falls).**
- (c) Previous Resolution Number: **198 of 2024**
- (d) Where are the Funds (if required)? List Budget Code, Object Code, Full Title* and Amount: **A.6417.0002 469, Other Payments/Contributions \$450,000**

Sample: A.8021 470 Planning & Community Development – Contract

* as listed in budget and LOGOS

Warren County Board of Supervisors

RESOLUTION NO. 198 OF 2024

RESOLUTION INTRODUCED BY SUPERVISORS MERLINO, STROUGH, RUNYON, BEAN, GERACI, CROCITTO AND STRAINER

APPROVING THE 2024 OCCUPANCY TAX SPENDING PLAN FOR MUNICIPALITIES AND AUTHORIZING AGREEMENTS FOR TOURISM PROMOTION AND TOURIST AND CONVENTION DEVELOPMENT SERVICES

WHEREAS, the County is authorized and empowered to impose a tax upon persons occupying any facility providing lodging on an overnight basis by section 1202-u of the Tax Law (also known as Chapter 422 of the Laws of 2003, as amended) and thereafter, the County enacted various local laws, with the most recent being Local Law 5 of 2018, which imposes and collects occupancy tax in Warren County, and provides that after deducting amounts provided for the County's administration of such tax, that revenues derived from such tax shall be allocated to enhance the general economy of the County of Warren, and its cities, towns and villages through the promotion of tourist activities, conventions, trade shows, special events and other directly-related and supported activities, and

WHEREAS, the Warren County Board of Supervisors previously approved criteria for issuing awards to municipalities in Warren County through various prior resolutions, to include Resolution 392 of 2021, for the purpose of providing the County's occupancy tax revenues to enhance the general economy of the County of Warren and the City of Glens Falls (the "City"), the Towns of Bolton, Chester, Hague, Horicon, Johnsburg, Lake George, Lake Luzerne, Queensbury, Stony Creek, Thurman, and Warrensburg (the "Towns"), and the Village of Lake George (the "Village"), through each municipalities' promotion of tourist activities, conventions, trade shows, special events, and other directly-related and supported activities, and

WHEREAS, the Occupancy Tax Coordination Committee approved a 2024 Occupancy Tax Spending Plan for Municipalities which, in part, would authorize agreements with the City, Towns and Village for the 2024 calendar year, in the revenue amounts set forth on the 2024 Occupancy Tax Municipal Spending Plan Chart herein, as of June 21, 2024:

2024 Occupancy Tax Municipal Spending Plan

Municipality	Amount	Notes
Town and Village of Lake George	\$150,000	Combined Town and Village allocation paid to Town of Lake George
Bolton	\$ 60,000	
Queensbury	\$ 60,000	
Remaining Towns & City of Glens Falls	\$180,000	\$20,000 to City of Glens Falls and to each of the eight remaining Towns

now, therefore, be it

RESOLVED, that the Chair of the Board of Supervisors be, and hereby is, authorized and directed to execute agreements providing 2024 occupancy tax revenue to the City, Towns and Village, as set forth above in the 2024 Occupancy Tax Municipal Spending Plan, effective June 21, 2024, with payments to be made in September of 2024 following the appropriation of funds to be accomplished by separate resolution, and as provided by the preambles of this resolution, in a form approved by the County Attorney, and be it further

RESOLVED, that the Warren County Treasurer be, and hereby is, authorized and directed to pay the amounts specifically set forth above, with all payments to be made in September of 2024 following the appropriation of funds to be accomplished by separate resolution, upon receipt of: (1) A fully executed agreement; (2) A copy of the resolution enacted by the Municipality accepting the award and approving the terms of the agreement; and (3) A County voucher, and be it further

RESOLVED, that any additional amounts of occupancy tax revenue awarded to the municipalities for the 2024 calendar year shall be subject to the further resolution of the Board of Supervisors.

RESOLUTION REQUEST FORM NO. 20

MISCELLANEOUS

****Please List All Other Requests Not Covered by Previous Resolution Request Forms Here.
Please attach any backup information available and be as detailed as possible.***

DEPARTMENT NAME: Tourism (Occupancy Tax)

DATE: 03/24/2025

- (a) Purpose of Request: To rescind Resolution extending contract for ongoing creation of the weekly Warren County radio feature that airs twice daily during prime listenership (7:20 AM and 5:20 PM).

- (b) Details: Loud Media, LLC was sold to Sticks Media, LLC. Under advice of the County Attorney's office, a new contract must be entered into recognizing new ownership.

- (c) Previous Resolution Number: Res# 54 of 2024

- (d) Where are the Funds (if required)? List Budget Code, Object Code, Full Title* and Amount: A.6417.0002 480.05 - Tourism-Business Promotion \$25,000

Sample: A.8021 470 Planning & Community Development – Contract

* as listed in budget and LOGOS

Warren County Board of Supervisors

RESOLUTION NO. 54 OF 2024

RESOLUTION INTRODUCED BY SUPERVISORS MERLINO, DICKINSON, RUNYON, BEAN, GERACI, STROUGH AND STRAINER

AUTHORIZING EXTENSION OF AGREEMENT WITH LOUD MEDIA, LLC FOR TOURISM REVITALIZATION AND REJUVENATION SERVICES (WC 33-22)

RESOLVED, that the Warren County Board of Supervisors hereby authorizes the Chair of the Board of Supervisors to execute an extension agreement (previous contract authorized by Resolution No. 80 of 2023) with Loud Media, LLC, 34 Congress Street, Suite 103, Saratoga Springs, New York 12866, for Tourism Revitalization and Rejuvenation Services, to create a weekly Warren County radio feature that airs two times daily during prime listenership (7:20 a.m. and 5:20 p.m.) (WC 33-22), in an amount not to exceed Twenty-Four Thousand Dollars (\$24,000), for a term commencing February 28, 2024 and terminating February 27, 2025, with the option for two (2) additional one (1) year terms, upon the same terms and conditions and upon mutual agreement by both parties, in a form approved by the County Attorney, and be it further

RESOLVED, that the funds for this agreement shall be expended from Budget Code A.6417.0001 470, Tourism/Occupancy, Tourism, Contract.

Warren County Board of Supervisors

RESOLUTION NO. 80 OF 2023

RESOLUTION INTRODUCED BY SUPERVISORS DICKINSON, MERLINO, WILD, GERCI, STROUGH, RUNYON AND DIAMOND

ACCEPTING PROPOSAL AND AUTHORIZING AGREEMENT WITH LOUD MEDIA, LLC FOR TOURISM REVITALIZATION AND REJUVENATION SERVICES (WC 33-22)

WHEREAS, the Purchasing Agent requested proposals for Tourism Revitalization and Rejuvenation Services (WC 33-22), and

WHEREAS, proposals were opened on May 19, 2022 and the Tourism Department has recommended that Warren County award the agreement to Loud Media, LLC located at 34 Congress Street, Suite 103, Saratoga Springs, New York 12866, to create a weekly Warren County radio feature that airs five times daily during prime listenership (7:20 a.m. and 5:20 p.m.), now, therefore, be it

RESOLVED, that the Warren County Purchasing Agent be, and hereby is, authorized and directed to notify Loud Media, LLC located at 34 Congress Street, Suite 103, Saratoga Springs, New York 12866 of the acceptance of its proposal, and be it further

RESOLVED, that the Warren County Board of Supervisors hereby authorizes the Chair of the Board of Supervisors to execute an agreement with Loud Media, LLC, in an amount not to exceed Twenty-Four Thousand Dollars (\$24,000), for Tourism Revitalization and Rejuvenation Services, to create a weekly Warren County radio feature that airs five times daily during prime listenership (7:20 a.m. and 5:20 p.m.) pursuant to the terms and provisions of the bid documents and proposal (WC 33-22), for a term commencing upon execution by both parties and terminating upon completion of services, in an amount not to exceed Twenty-Four Thousand Dollars (\$24,000), in a form approved by the County Attorney, and be it further

RESOLVED, that the funds for this agreement shall be expended from Budget Code A.6417.0002 480.05, Tourism/Occupancy, Occupancy Tax, Tourism-Business Promotion.

RESOLUTION REQUEST FORM NO. 3

Request for New Contract

DEPARTMENT NAME: Tourism (Occupancy Tax)

DATE: 03/24/2025

- (a) Is this a Result of a Bid or Request for Proposal? **No**
- (b) Purpose of Contract: **To enter into contract with Sticks Media, LLC for services creating the weekly Warren County radio feature that airs twice daily during prime listenership (7:20 AM and 5:20 PM).**
- (c) Name of Contractor: **Sticks Media LLC**
- (d) Address of Contractor: **PO Box 12145, Parkville, MO 64152**
- (e) Contractor's Contact Person and Telephone Number: **Todd Nixon,
805-338-6383**
- (f) Has or will the Contract be provided, if so, please attach: **No**
- (g) Commencement Date of Contract: **February 27, 2025**
- (h) Termination Date of Contract: **February 28, 2026, with the option for two (2) additional one (1) year terms**
- (i) Payment Provisions:
 - i) lump sum amount
 - ii) hourly rate amount
 - iii) total amount not to exceed **\$24,000 annually**
 - iv) how will payments be made (i.e. monthly, quarterly, upon completion of the project, etc. **\$2,000 monthly upon furnishing of deliverables**
- (j) Where are the Funds for this Contract? List Budget Code, Object Code, Full Title* and Amount: **OR Capital Project OR Capital Reserve Project Number, Title, and Amount: A.6417.0002 480.05 - Tourism-Business Promotion - \$24,000**

**Sample: A.1010 470 Legislative Board – Contract \$xx.xx
Capital Project No. H289.9550 480 – Old Jail Renovations \$xx.xx**

*as listed in budget and LOGOS

WARREN COUNTY TREASURER

WARREN COUNTY MUNICIPAL CENTER
1340 STATE ROUTE 9
LAKE GEORGE, NEW YORK 12845

TELEPHONE: (518) 761.6375

CHRISTINE V. NORTON
County Treasurer

ROBERT V. LYNCH II, CPA
Deputy Treasurer

Occupancy Tax Report *Monday, March 24, 2025*

Total Collections

Revenues	Total Collections					
	12/31/2024	1/31/2025	2/28/2025	3/17/2025 (2)	3/31/2025 (1)	
Total 2024 Revenue Collected through 3/17/25	7,082,185	7,708,671	7,811,049	7,934,576	TBD	
Total 2023 Revenue Collected through 3/17/24	6,690,892	7,327,090	7,528,110	7,630,645	7,719,992	
2024 \$\$\$ Increase/(Decrease) from 2023	391,293	381,581	282,939	303,931	-	
2024 % Increase/(Decrease) from 2023	6%	5%	4%	4%		
2024 % INCREASE from 2023, excluding Occ Tax Enforcement Efforts				1%	(3)	

1. **2024** Occ Tax Collections will continue to increase through **3.31.25**
2. This report captures all Occ Tax Collected through **3.17.24**
3. **2024 Granicus Results** to date include an **increase** in Occ Tax collections of **\$71K, or approx. 1%**.
 - a. While this is far from the **\$250-\$600K** lift estimated by Granicus, WC has experienced a **178%+ ROI** on this \$40K investment.
 - b. In addition, an additional **\$6K** in penalties & interest was collected and deposited into the **General Fund**.
4. **2024 Occ Tax Enforcement Efforts** resulted in WC recouping **\$235K/3%**, in past due Occ Tax
 - a. **Therefore, Occ Tax Year over Year change is:**
 - i. 1% increase in Total Occ Tax Collection; and
 - ii. (1%) decrease in Hotel/Motel Collections

5. **2024 Occ Tax Enforcement Efforts** also resulted in WC collecting **\$107K more (160% increase)** in penalties & interest to the **General Fund** than in 2023 (\$41K).

Hotel & Motel Collections

Revenues	Hotel & Motel Collections				
	12/31/2024	1/31/2025	2/28/2025	3/17/2025 (2)	3/31/2025 (1)
2024 Revenue Collected through 3/17/25	\$ 5,971,551	\$ 6,150,596	\$ 6,154,919	\$ 6,167,857	TBD
2023 Revenue Collected through 3/17/24	\$ 5,797,459	\$ 6,030,606	\$ 6,043,305	\$ 6,066,698	\$ 6,106,548
2024 \$\$\$ Increase/(Decrease)	<u>\$ 174,092</u>	<u>\$ 119,990</u>	<u>\$ 111,614</u>	<u>\$ 101,159</u>	<u>\$ -</u>
2024 % Increase/(Decrease)	3%	2%	2%	2%	
2024 % DECREASE from 2023, excluding Occ Tax Enforcement Efforts				-1% (3)	

Short Term Rental Collections

Revenues	Short Term Rental (STR) Collections				
	12/31/2024	1/31/2025	2/28/2025	3/17/2025 (2)	3/31/2025 (1)
2024 STR Revenue Collected through 3/17/25	\$ 1,110,634	\$ 1,558,075	\$ 1,610,365	\$ 1,766,719	TBD
2023 STR Revenue Collected through 3/17/24	\$ 893,433	\$ 1,296,484	\$ 1,388,324	\$ 1,563,947	\$ 1,613,444
2024 \$\$\$ Increase/(Decrease) from 2023	<u>\$ 217,201</u>	<u>\$ 261,591</u>	<u>\$ 222,041</u>	<u>\$ 202,772</u>	<u>\$ -</u>
2024 % Increase/(Decrease) from 2023	24%	20%	16%	13%	

FAQ

New York Short-Term Rental Law

**** Disclaimer: This is not legal advice. All interested parties should work with their internal or external counsel to ensure full compliance with the law.***

- 1. The original bill proposed that the State would maintain a short-term rental registry. Is that still the case?** No, the State would not take on the creation or maintenance of the registry, so during negotiations it was determined the appropriate entity would be the counties, with an ability to opt-out.
- 2. What is the bill number for this legislation, and how can I see the language that was signed by the Governor?** The chapter amendment which will pass both chambers and eventually be signed by Governor Hochul is **S.820 (Hinchey)**. An assembly companion bill is forthcoming.
- 3. If a city within a county currently has a registry, will that city need to discontinue their registry if the County chooses to develop a registry?** No. A city or any other unit of local government that has an existing registry prior to the effective date of this legislation, will have the authority to continue to operate and maintain their local registry if they so choose. **A local government may choose to discontinue their registry and utilize the new county registry.**
- 4. My county collects occupancy tax (at a rate of 5.5%) for rentals under 30 days, however, my town has restrictions on rentals under 30 days in their town code. My County will likely adopt a registry in order to keep collecting the bed tax. What is going to happen now with the town code as the county and town seem to contradict themselves?** The town will still have the local authority to maintain, regulate, and enforce their local laws or ordinances related to short-term rentals. This state law does not supersede this authority. Therefore, in this example, **the short-term rentals would be prohibited from operating unless in accordance with the requirements of the town code.**
- 5. Will booking platforms (Airbnb, VRBO) be required to see if the STR hosts are registered with the county?** Yes, once operational, the booking platforms will be able to verify if short-term rental hosts are registered with the County, **before posting a booking, and will not be able to post a new booking for the property if not registered.**
- 6. Will occupancy taxes be collected in the same manner that sales tax will be collected? Will the booking platforms be required to collect and pay directly to counties on behalf of STR owners?** Yes. **For hosts who use a booking platform, the booking platform will collect the occupancy tax directly from the guest, and they will remit that to the county. For hosts that do not use a booking platform, but manage their listings independently, they will be responsible for collecting and remitting the corresponding occupancy tax revenue to the county.**
- 7. Does the new law require hosts that do not utilize a booking platform to comply with a County registration system, and collection of taxes?** Yes.

8. **I have seen issues when the platform listings are handled by property management companies. They do not always have the correct information. I see this as a possible issue coming forward.** If a host does not register with the county, they will be unable to host their property on a booking platform. The booking platform will be required to verify the registration number with the county. The bill will not deal with inaccurate listings.
9. **Will the state require booking platforms to provide detailed STR data in a standardized format?** No. Nothing in this legislation sets forth a particular outline of how the data must be reported by the booking platforms, it contains minimum information requirements that must be provided to counties quarterly.
10. **Is there anything in the new law to help Counties pay for starting, and maintaining, a registry?** Per the law, **a county may impose a fee for hosts to register their short-term rental unit.** The funds can go toward the actual and necessary expenses associated with the construction, operation, and maintenance of the county or multi-county registry and for the enforcement of the new law.
11. **Is the sales tax receipt from NYS going to distinguish STR taxes separately from all other sales tax?** Unfortunately, no. The sales tax receipt for short-term rental collections will be part of the regular sales tax receipts a county ordinarily receives.
12. **In the event that a local government within a county has an existing registry, is that local government required to share its registry information with the county (i.e. merge their data) so that there is one master repository?** There is no requirement that the local government merge their data with the county registry.
- a. **Will STRs be charged multiple fees for multiple registries?** There is the potential for that to occur, but it is too early to determine.
13. **At this point, my county only has a contract with one platform to collect and remit on behalf of the operators. Will that contract remain in place?** Some counties have what is called a voluntary collection agreement with an existing booking platform (i.e. Airbnb). This new law maintains those existing contracts. If a county does not opt out of the registry by local law, then every booking platform providing services in the county and all hosts will be required to register with the county and remit sales tax accordingly. If the County has a bed tax law that does not apply to short term rentals, they may choose to end that agreement and pass a Local Law to require collection of occupancy taxes on those units. The voluntary collection agreement should be referred to for specific information as to when and how it may be terminated.
14. **If a contract is already in place for a future rental that does not include sales tax, but has not received any money, is the host required to collect sales tax on that stay?** Beginning March 1, 2025, every host or booking platform will be required to collect and remit sales tax. For bookings beyond March 1, 2025, the host would need to amend their listing to include the collection of that tax.

15. **Will the registration number be standardized, in other words if we already have a registry will we need to assign a new number?** No, a county will not need to assign a new number unless they choose to do so.
16. **Section 14 of the chapter amendment appears to remove the obligations of the booking services to collect and remit occupancy tax.** Is that correct? The Law only allows for Counties that have a registration system, and an existing bed tax law, to pass a local law requiring collect of occupancy taxes on short term rental stays.
17. **If a County already regulates short term rentals in their Local Law – do you have to amend the law to require that booking platforms collect Occupancy Tax and remit to Counties?** Yes, the Local Law needs explicitly allow for collection of occupancy taxes on short term rental units.
18. **If the County doesn't currently have an occupancy tax in place, would they need to do that at the state level first before the local law?** Yes, if a county doesn't have an existing occupancy tax authorization in state law, they would need to seek state legislative authority to do so.
19. **If a County has an occupancy tax law that allows for collection on short term rentals, but has exceptions, does this new law change that enabling statute? Do those exceptions still remain?** Yes, a County's existing (state) bed tax law remains until it is amended by way of separate state legislation passing.
20. **Is the occupancy tax rate still determined at the local level?** No. The occupancy tax rate is determined by the state enabling statute.
21. **Who will be responsible for ensuring that registered short-term rentals meet the health and safety standards set in the law (i.e. fire extinguishers).** The host when completing registration with the county will self-attest to compliance with the new law, i.e. fire extinguishers. However, the county and/or local municipality has the same discretion and authority to inspect the property as they do today to ensure compliance with these standards.
22. **Are counties automatically opted into the short-term registry if they do not opt out with this legislation?** Yes
23. **How is "platform" defined? We have some local realty groups that manage STRs, are they considered a platform?** A "booking service" is defined as "a person or entity who, directly or indirectly:
a) Provides one or more online, computer or application-based platforms that individually or collectively can be used to:
i) List or advertise offers for short-term rentals of short-term rental units, and
ii) Either accept such offers, or reserve or pay for such rentals; and
b) Charges, collects or receives a fee for the use of such a platform or for provision of any service in connection with a short-term rental of a short-term rental unit."
24. **How will hosts be made aware of the new requirements?** The law requires Counties to post information and a link to the registry on their website.

25. **How do we come up with the registration fee that will be charged to the host? Based on units?** That is a local determination based on the staffing, software, and other costs associated with managing the registry, and estimating the expected number of registrants to determine the appropriate per-unit fee. It is also a local policy determination as to whether or not all costs must be recouped by the fee.
26. **Will there be a registration fee that is implemented by the state? Right now, my county (Ulster) does not have a registration fee.** No, the State will not collect any fees associated with the law since they are not the regulating entity, and while a County can impose a fee, they are not required to do so.
27. **Will you provide an example of the registration application?** There is no registration application outlined in the law. So long as the registry complies with the new law, that is all that is required. Many counties have existing registries and can be looked to determine if those are suitable models.
28. **If a town does not currently have a STR law, can they still make one?** A town, or any other local government unit is permitted to enact a registry requirement prior to the effective date of this new law. Once the law takes effect, and should the county not opt-out of the registry, the local government will not be allowed to create a new registry. However, a town may still at any time implement ordinances and local laws to govern the safety of short-term rental units. They may also still pass a local law or ordinance to ban or prohibit short-term rental units or impose penalties for violations.
29. **Does a DBA registration through our county qualify as a registration?** We would advise consulting with your county attorney.
30. **As for the fee a county can charge: It seems likely that the cost of maintaining a registry is going to be proportional to the volume of registrants. It seemed like the requirement was for this fee to only be enough to cover the costs of maintaining the registry. Is there any context on what is expected to happen if the fee charged either doesn't fully cover costs or more than covers costs and turns into a revenue source in and of itself?** The legislation authorizes the collection of an application and registration fee for the “actual and necessary” expenses for construction, operation and maintenance of the registry and for the enforcement of the regulatory requirements of the bill. Any funds spent outside of those purposes are not in compliance with the new law. A county is not in violation if there is a surplus or shortfall based on good faith estimates.
31. **Will Counties need to authorize booking services to collect the County Tax?** Yes.
32. **If a County has an existing registry, can towns & villages still set up their own registry after this law is passed?** Please see the answer to question 30.

33. **The new law requires Counties to provide a "prominent link" on their website. Does the link provide the public access to data on currently registered short-term rentals, or does it provide only a link to register?** That is up to the county as to whether or not they choose to make information publicly available, but a link to registration application is minimally required.
34. **Is there a list of companies/contractors that manage these kinds of registries for counties?** Yes. Please contact the NYSAC offices at 518-465-1473 should you wish to consult with private sector businesses to maintain and operate your registry.
35. **Most hotel booking systems have line items for individual taxes and fees. We currently have a NYS line item for 4% sales tax. If, for example, we add a new line item for 2% occupancy tax, then when we go to file our quarterly ST-100s, will the state system be updated to allow us to input the two values separately on the same ST-100 form??** The NYS Tax and Finance form ST-100 only relates to sales tax. You would not report collection of occupancy tax on this form.
36. **Is the "bungalow exception" now void?** Yes
37. **Can counties in the registration process require photos or evidence to verify that health and safety standards have been met?** The law does not provide for that level of compliance, a local law or ordinance can require inspection or other compliance measures. We would advise consulting with your county attorney.
38. **Hotels and motels are regularly inspected by the local health department and receive special permits for certain amenities including swimming pools. Will STR's be required to do the same?** This law does not require local health departments to inspect or regulate short term rentals. Any local government, however, including a county environmental health department, maintains the authority to enforce existing building and safety laws, as they may be from time to time amended.
39. **Do counties need a local law to create a registry, or can this be done by resolution?** The county will not be required to file any local law to create a registry. The new law only requires a local law to be passed if a County wishes to opt-out of the new requirements.
40. **We are a county without an occupancy tax but would like to collect taxes on short-term rentals. What can we do?** Should a County wish to collect occupancy tax on short-term rental units, they would need to seek state legislative authority to create a local occupancy tax.