



News from Livingston County, NY

FOR IMMEDIATE RELEASE

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Board of Supervisors Reminds Public of Occupancy Tax Law *Guest Room Occupancy Taxes Due to County Treasurer*

Geneseo, NY, January 30, 2020 — In 2017, the Livingston County Board of Supervisors adopted a Guest Room Occupancy Tax Law, which imposes a 3% tax upon the rent for every occupancy of a room or rooms in a hotel, motel, tourist home, cottage, cabin, condominium, bed & breakfast, and short term or vacation rental within the county.

Operators are required to file a tax return with the Livingston County Treasurer's Office on a quarterly basis along with a remittance covering any Guest Room Occupancy Tax that may be due. Forms for filing returns are mailed to all Livingston County operators who have filed a Certificate of Registration with the County Treasurer's Office. Tax return filings are required even if there are no taxes collected during a quarterly reporting period.

Tax returns and payments are due and payable to the Livingston County Treasurer's Office, 6 Court Street, Geneseo, NY 14454 without penalty or interest within 30 days after the quarterly reporting period:

<i>Quarterly Reporting Period</i>	<i>Due Date</i>
January 1 – March 31	April 30
April 1 – June 30	July 31
July 1 – September 30	October 31
October 1 – December 31	January 31

If a return is filed or payment is made after the due date, a late filing charge is due. The charge consists of a 5% penalty per month – not to exceed 25% of tax due – plus 1% interest per month. The delinquency period starts 30 days after the end of the reporting period.

For more information on the Livingston County Guest Room Occupancy Tax Law, please click [here](#) or call the Livingston County Treasurer's Office at 585.243.7050.

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