

## **SUMMARY OF THE ONEIDA INDIAN NATION HOTEL/MOTEL OCCUPANCY TAX**

1. Collect a five percent (5%) occupancy tax within Oneida County or 4% within Madison County when renting a room in your establishment with the exception of exempt organizations.
2. This tax is not applicable for permanent residents. (A permanent resident is a person who occupies any room for at least thirty (30) consecutive days.)
3. Clearly show in your establishment's records the amount of occupancy tax collected. Your establishment's records are to be ready for inspection at all times as the Department of Taxation is authorized to audit records to insure proper implementation of the occupancy tax. Records concerning the hotel/motel tax must be preserved for auditing for a period of seven (7) years.
4. The tax to be collected is to be stated and charged separately from the rent on the customer's bill and shown separately in your establishment's records.
5. Occupants who are exempt from the occupancy tax must verify their exemption in every case that they rent rooms in your establishment. Verifications must be in writing and should be confirmed through showing proper credentials.
6. Occupancy tax collected is payable to the Oneida Indian Nation on a monthly basis 20 days after the end of each month, or the next business day thereafter in the case of a Federal Holiday or non-business day. Forms will be provided by the Nation.
7. Hotel and Motel owners who have been issued a Certificate of Authority to collect the occupancy tax are liable for all occupancy taxes to be collected whether or not such taxes are received from occupants renting rooms (unless occupants are exempt).
8. Certificates of Authority are not transferable. If your establishment changes owners, the new owner must apply to the Department of Taxation for a new Certificate of Authority. If your business is sold, mark "FINAL" on your last monthly occupancy tax return.