

Warren County Treasurer's Office reminds short-term rental owners of Occupancy Tax and NYS Sales Tax obligations

Property owners are responsible to make sure sales tax and occupancy tax are collected

WARREN COUNTY, NY -- The **Warren County Treasurer's Office** is strongly urging owners of properties in Warren County that are used for short-term rental to register with the county to ensure they are collecting both NY State Sales Tax and Warren County Occupancy Tax in light of a NY State law that took effect March 1, 2025.

Property owners **are responsible for ensuring that Warren County and New York State laws are followed** pertaining to collection of taxes on their properties whether or not they use a company for booking.

Property owners can face \$1,000 non-compliance fines for unregistered short-term rentals (STRs) in Warren County, as well as retroactive penalties and interest on prior STR rentals. In addition, NY State can impose fines, penalties and interest on unpaid STR sales tax as of March 1, 2025.

It is unclear if all booking platforms are interpreting the NYS Sales Tax Law requirements correctly. For example, as of April 1, 2025, **VRBO** has been calculating, collecting and remitting both NYS Sales Tax and Warren County Occupancy Tax directly from their booking platform to respective county agencies.

Airbnb, though, has been collecting only NYS STR Sales Tax since March 15, 2025 but has not been collecting Warren County Occupancy Tax, and there are more than 100 other booking platforms that may or may not be collecting these taxes on behalf of Warren County STR owners.

Said Warren County Treasurer Christine Norton: "Until the new NYS short-term rental Sales Tax Law is operating as intended, which can take up to 9-12 months, it is imperative that each STR owner validate that both the Warren County Occupancy Tax and NYS STR Sales Tax are being accurately calculated, collected and remitted to the respective agencies. Otherwise, STR owners are at risk of making these payments, plus penalty and interest, out of their own pockets."

In addition, the New York State STR Sales Tax Law amended prior housekeeping cottages and bungalow tax exemptions. There is no longer an exemption in County Occupancy Tax for those owner/operators with four or fewer cottages. Likewise, bungalows are no longer exempt from paying NYS Sales Tax.

STR owners are urged to review new information posted [here on the Occupancy Tax page](#) of the Warren County Treasurer's Office website.

Short-term rentals are defined as a rental of 30 days or shorter in duration. Fines and penalties of up to 5 percent, plus interest, can be imposed for non-payment of Warren County Occupancy Tax.

Those with questions can contact the Warren County Treasurer's Office at 518-761-6388 or 518-761-6374.