MUNICIPAL PRESS RELEASE / PUBLIC NOTICE
FOR IMMEDIATE RELEASE
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VILLAGE ANNOUNCES IMPLEMENTATION OF NEW 5% ROOM OCCUPANCY TAX EFFECTIVE NOVEMBER 1

The Village of Ellicottville NY — The Village Board of Trustees has announced the official implementation of a new **5% Room Occupancy Tax (Bed Tax)**, effective **November 1**, 2026. This local tax applies to all short-term lodging rentals within the village boundaries, including hotels, motels, bed and breakfasts, inns, and independent short-term rentals (such as those listed on Airbnb, VRBO, and similar platforms).

The revenue generated from this tax will remain entirely within the village to support local infrastructure, enhance public services, and fund community tourism and economic development initiatives.

What Lodging Operators Need to Know:

- **Effective Date:** Beginning **November 1**, operators must collect the 5% tax on all stays lasting fewer than 30 consecutive days.
- **Itemization:** The 5% tax must be listed as a separate line item on all guest receipts and invoices, distinct from New York State and County sales taxes.
- **Filing Frequency:** Returns must be filed quarterly with the Village Treasurer.
- **First Deadline:** Because the tax goes into effect mid-quarter, the first reporting period will be a shortened cycle covering November and December. The first return and payment are due no later than **January 20**.

Action Required for Short-Term Rental Hosts (Airbnb/VRBO):

Even if booking platforms automatically collect and remit taxes on your behalf, all lodging operators within village limits are **required to register** with the Village and file quarterly cross-verification returns to ensure compliance.

How to Register and Access Forms:

Lodging operators can download the required **Application for Certificate of Authority** and the **Quarterly Tax Return Forms** directly from the village website at: www.villageofellicottvilleny.gov or pick them up in person at the Village Hall located at 1 W Washington Street, Village of Ellicottville, NY. Monday through Friday 8:30AM-3:30PM