



# Booking Service Certificate of Collection

New York State and Local Sales and Use Tax

This form certifies that the booking service, not the operator, will collect and remit sales tax and any applicable unit fees on sales of short-term rental unit occupancy that it facilitates for the operator. It also allows the operator, if needed, to substantiate to the Tax Department why it did not collect and remit sales tax and unit fees on these sales.

If the alternative certification language below is not included in a publicly available agreement between the booking service and the operator, this form must be completed by the booking service and given to the operator not later than ninety (90) days after facilitating the operator's sales.

For more information, visit our website (see *Need help?*) and search: *short-term*.

Name of operator	Name of booking service
Street address	Street address
City State ZIP code	City State ZIP code
Booking service's sales tax identification number	

I certify that I am a booking service who:

- is registered to collect New York State sales tax,
- has a valid *Certificate of Authority* (not expired, suspended, or revoked), **and**
- will collect sales tax and unit fees (if applicable) on all taxable sales of short-term rental unit occupancy within New York State that I facilitate.

Print name and title of owner, partner, or authorized person of booking service	
Signature of owner, partner, or authorized person of booking service	Date prepared

## Instructions

### General information

An operator is relieved from liability to collect tax and unit fees on the sale of a short-term rental unit occupancy if:

- the sale was facilitated by a booking service;
- the operator and booking service have a properly completed Form ST-155 (or the booking service has a publicly available agreement);
- any failure of the booking service to collect the proper amount of tax or unit fees on a sale of a short-term rental unit occupancy was not the result of the operator providing the booking service with incorrect information; **and**
- the operator and booking service are not affiliated.

If an operator gives incorrect information to the booking service about a sale, the Tax Department may bill the operator for the sales tax and unit fees due on that sale.

**Note:** Unit fees for short-term rental unit occupancy apply **only** to stays within New York City.

### Alternative certification

A booking service who has a publicly available agreement and includes the following certification language, or language that is substantially similar, in its publicly available agreement with its operators, does not need to issue Form ST-155 to such operators:

*[Booking service name] is a registered New York State sales tax vendor and will collect sales tax and applicable unit fees on all sales of short-term rental unit occupancy within New York State that it facilitates.*

This provision will have the same effect as a booking service's issuance of Form ST-155 to an operator.

### Booking services

A *booking service* is a person who, pursuant to an agreement with an operator, facilitates the occupancy of a short-term rental unit for an operator. A person *facilitates the occupancy of a short-term rental unit* when:

- the person provides the forum in which, or by means of which, the sale of the occupancy takes place, or the offer of sale is accepted, including a shop, store, or booth; an Internet website, mobile device application, catalog, or similar forum; **and**
- the person (or an affiliate) collects the rent paid by a customer to an operator for the occupancy of a short-term rental unit or contracts with a third party to collect the receipts. For the definition of an *affiliate*, see Tax Law §1101(c)(10)(ii).

### Operators

An *operator* is any person operating a short-term rental unit.

## Recordkeeping

Form ST-155 is one of the records that an operator must retain. For more information, see Tax Bulletin *Recordkeeping Requirements for Sales Tax Vendors* (TB-ST-770) available on our website (see *Need help?*).

## Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

## Need help?



Visit our website at **[www.tax.ny.gov](http://www.tax.ny.gov)**

- get information and manage your taxes online
- check for new online services and features

### Telephone assistance

Sales Tax Information Center:	518-485-2889
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service

---