

BROOME COUNTY  
DEPARTMENT OF  
AUDIT AND CONTROL

AIRBNB- HOTEL/MOTEL TAX REVENUE

APRIL 2017

*Alex J. McLaughlin, Comptroller*



# Broome County Department of Audit and Control

Alex J. McLaughlin, Comptroller . Daniel J. Reynolds, Chairman of the Legislature

April 11, 2017

Jason T. Garnar, County Executive:

The Department of Audit and Control has completed a project to assess the revenue potential associated with short term lodging booked in Broome County through Airbnb.

Based on the results of our project, we believe that Broome County could take in an additional \$4,450 per year in the Hotel/Motel occupancy tax revenues by taxing stays booked through Airbnb.

Sincerely,

Alex J. McLaughlin  
Comptroller

cc: Daniel J. Reynolds, Chairman of the Legislature  
Members of the Legislature  
Aaron M. Martin, Clerk of the Legislature  
Kevin M. McManus, Deputy County Executive  
Jerome Z. Knebel, Director, Office of Management and Budget

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Airbnb is an online community marketplace for people to list, find and book accommodations around the world.

In Broome County, there are 21 available Airbnb listings. During the period, September 1, 2015 through September 1, 2016, 390 guests booked reservations at one of these listings. Total income earned by the 21 listings was \$89,000.

Applying Broome County's Hotel/Motel Occupancy Tax of 5% to this income stream would have generated \$4,450. Year over year growth in Broome County Airbnb revenues was 127%, so going forward, this may become an even more important revenue source.

Tompkins County has entered into an agreement with Airbnb to collect and remit the Tompkins County Hotel Room Occupancy Tax.

We recommend that Broome County enter into an agreement with Airbnb to collect and remit Broome County's Hotel/Motel Occupancy Tax.