

STATE OF NEW YORK

10904

IN ASSEMBLY

May 29, 2018

Introduced by M. of A. HUNTER -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to the imposition of an occupancy tax in the town of DeWitt; and providing for the repeal of such provisions upon expiration thereof

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. The tax law is amended by adding a new section 1202-ff to
2 read as follows:

3 § 1202-ff. Occupancy tax in the town of DeWitt. (1) Notwithstanding
4 any other provision of law to the contrary, the town of DeWitt, in the
5 county of Onondaga, is hereby authorized and empowered to adopt and
6 amend local laws imposing in such town a tax, in addition to any other
7 tax authorized and imposed pursuant to this article, such as the legis-
8 lature has or would have the power and authority to impose upon persons
9 occupying any room for hire in any hotel. For the purposes of this
10 section, the term "hotel" shall mean a building or portion of it which
11 is regularly used and kept open as such for the lodging of guests. The
12 term "hotel" includes an apartment hotel, a motel or a boarding house,
13 whether or not meals are served. The rate of such tax shall not exceed
14 two and three quarters (2.75) percent of the per diem rental rate for
15 each room whether such room is rented on a daily or longer basis.

16 (2) Such taxes may be collected and administered by the chief fiscal
17 officer of the town of DeWitt by such means and in such manner as other
18 taxes which are now collected and administered by such officer or as
19 otherwise may be provided by such local law.

20 (3) Such local laws may provide that any taxes imposed shall be paid
21 by the person liable therefor to the owner of the room for hire in the
22 tourist home, inn, club, hotel, motel or other similar place of public
23 accommodation occupied or to the person entitled to be paid the rent or
24 charge for the room for hire in the tourist home, inn, club, hotel,
25 motel or other similar place of public accommodation occupied for and on
26 account of the town of DeWitt imposing the tax and that such owner or
27 person entitled to be paid the rent or charge shall be liable for the
28 collection and payment of the tax; and that such owner or person enti-
29 tled to be paid the rent or charge shall have the same right in respect
30 to collecting the tax from the person occupying the room for hire in the

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[-] is old law to be omitted.

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1 tourist home, inn, club, hotel, motel or other similar place of public
2 accommodation, or in respect to nonpayment of the tax by the person
3 occupying the room for hire in the tourist home, inn, club, hotel, motel
4 or similar place of public accommodation, as if the taxes were a part of
5 the rent or charge and payable at the same time as the rent or charge;
6 provided, however, that the chief fiscal officer of the town, specified
7 in such local laws, shall be joined as a party in any action or proceed-
8 ing brought to collect the tax by the owner or by the person entitled to
9 be paid the rent or charge.

10 (4) Such local laws may provide for the filing of returns and the
11 payment of the taxes on a monthly basis or on the basis of any longer or
12 shorter period of time.

13 (5) This section shall not authorize the imposition of such tax upon
14 any of the following:

15 a. The state of New York, or any public corporation (including a
16 public corporation created pursuant to agreement or compact with another
17 state or the dominion of Canada), improvement district or other poli-
18 tical subdivision of the state;

19 b. The United States of America, insofar as it is immune from taxa-
20 tion; or

21 c. Any corporation or association, or trust, or community chest, fund
22 or foundation organized and operated exclusively for religious, charita-
23 ble or educational purposes, or for the prevention of cruelty to chil-
24 dren or animals, and no part of the net earnings of which inures to the
25 benefit of any private shareholder or individual and no substantial part
26 of the activities of which is carrying on propaganda, or otherwise
27 attempting to influence legislation; provided, however, that nothing in
28 this paragraph shall include an organization operated for the primary
29 purpose of carrying on a trade or business for profit, whether or not
30 all of its profits are payable to one or more organizations described in
31 this paragraph.

32 d. A permanent resident of a hotel or motel. For the purposes of this
33 section, the term "permanent resident" shall mean a natural person occu-
34 pying any room or rooms in a hotel or motel for at least thirty consec-
35 utive days.

36 (6) Any final determination of the amount of any tax payable hereunder
37 shall be reviewable for error, illegality or unconstitutionality or any
38 other reason whatsoever by a proceeding under article seventy-eight of
39 the civil practice law and rules if application therefor is made to the
40 supreme court within thirty days after the giving of notice of such
41 final determination, provided, however, that any such proceeding under
42 article seventy-eight of the civil practice law and rules shall not be
43 instituted unless:

44 a. The amount of any tax sought to be reviewed, with such interest and
45 penalties thereon as may be provided for by local laws or regulations
46 shall be first deposited and there shall be filed an undertaking, issued
47 by a surety company authorized to transact business in this state and
48 approved by the superintendent of financial services of this state as to
49 solvency and responsibility, in such amount as a justice of the supreme
50 court shall approve to the effect that if such proceeding be dismissed
51 or the tax confirmed the petitioner will pay all costs and charges which
52 may accrue in the prosecution of such proceeding; or

53 b. At the option of the petitioner, such undertaking may be in a sum
54 sufficient to cover the taxes, interests and penalties stated in such
55 determination plus the costs and charges which may accrue against it in
56 the prosecution of the proceeding, in which event the petitioner shall

1 not be required to pay such taxes, interest or penalties as a condition
2 precedent to the application.

3 (7) Where any taxes imposed hereunder shall have been erroneously,
4 illegally or unconstitutionally collected and application for the refund
5 therefor duly made to the proper fiscal officer or officers, and such
6 officer or officers shall have made a determination denying such refund,
7 such determination shall be reviewable by a proceeding under article
8 seventy-eight of the civil practice law and rules, provided, however,
9 that such proceeding is instituted within thirty days after the giving
10 of the notice of such denial, that a final determination of tax due was
11 not previously made, and that an undertaking is filed with the proper
12 fiscal officer or officers in such amount and with such sureties as a
13 justice of the supreme court shall approve to the effect that if such
14 proceeding be dismissed or the taxes confirmed, the petitioner will pay
15 all costs and charges which may accrue in the prosecution of such
16 proceeding.

17 (8) Except in the case of a willfully false or fraudulent return with
18 intent to evade the tax, no assessment of additional tax shall be made
19 after the expiration of more than three years from the date of the
20 filing of a return, provided, however, that where no return has been
21 filed as provided by law the tax may be assessed at any time.

22 (9) All revenues resulting from the imposition of the tax under the
23 local laws shall be paid into the treasury of the town of DeWitt, and
24 shall be credited to and deposited in the general fund of the town but
25 will be attributed to specific line items in the annual DeWitt town
26 budget dedicated to the town's Willis Carrier Park and tourism infras-
27 tructure improvements promoting tourism and increases in hotel/motel
28 industry room occupancy, and that such funds may thereafter be allocated
29 and utilized for the aforesaid purposes of paying for the construction,
30 re-construction, maintenance, upkeep, and operations of the town of
31 DeWitt Willis Carrier Park, the construction, re-construction, mainte-
32 nance, upkeep, and operations of any appurtenant facilities or services
33 thereto, the payment or re-payment of any bond, loan, note, or other
34 financing instrument, the debt associated with which was incurred for
35 the construction, re-construction, maintenance, upkeep, and operation of
36 the said Park, appurtenant facilities, and services, and the
37 construction, re-construction, maintenance or upkeep of town infrastruc-
38 ture and services utilized in connection with the tourism and the
39 hotel/motel industry within the town of DeWitt ("tourism infrastruc-
40 ture"). Not less than thirty percent of the revenues from the imposition
41 of the tax shall be allocated and utilized for tourism infrastructure
42 and services within the town of DeWitt.

43 (10) Each enactment of such a local law may provide for the imposition
44 of a hotel or motel tax for a period of time no longer than three years
45 from the date of its enactment. Nothing in this section shall prohibit
46 the adoption and enactment of local laws, pursuant to the provisions of
47 this section, upon the expiration of any other local law adopted pursu-
48 ant to this section.

49 (11) If any provision of this section or the application thereof to
50 any person or circumstance shall be held invalid, the remainder of this
51 section and the application of such provision to other persons or
52 circumstances shall not be affected thereby.

53 § 2. This act shall take effect immediately and shall expire and be
54 deemed repealed September 1, 2021.