

STATE OF NEW YORK

8065

IN SENATE

January 5, 2024

Introduced by Sen. HINCHEY -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the tax law, in relation to rates and applicability of certain hotel and motel taxes in Ulster county

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

1 Section 1. Subdivision 1 of section 1202-l of the tax law, as amended
2 by a chapter of the laws of 2023 amending the tax law relating to hotel
3 and motel taxes in Ulster county, as proposed in legislative bills
4 numbers S. 6896 and A. 7200, is amended to read as follows:

5 (1) Notwithstanding any other provision of law to the contrary, the
6 county of Ulster is hereby authorized and empowered to adopt and amend
7 local laws imposing in such county a tax, in addition to any other tax
8 authorized and imposed pursuant to this article, such as the legislature
9 has or would have the power and authority to impose upon persons occupy-
10 ing hotel or motel rooms in such county.

11 For the purposes of this section, the term "hotel" or "motel" shall
12 mean and include any facility consisting of rentable units [~~and provid-~~
13 ~~ing~~] that provides lodging on an overnight basis.

14 The rates of such tax imposed upon persons occupying hotel or motel
15 rooms shall not exceed four per cent of the per diem rental rate for
16 each room, provided, however, such tax shall not be applicable to a
17 permanent resident of such hotel or motel. [~~The rates of such tax~~
18 ~~imposed upon persons occupying short term rentals shall not exceed four~~
19 ~~per cent of the per diem rental rate for each room, provided, however,~~
20 ~~such tax shall not be applicable to a permanent resident of such short~~
21 ~~term rental.~~] For the purposes of this section the term "permanent resi-
22 dent" shall mean a person occupying any room or rooms in a hotel or
23 motel [~~or short term rental~~] for at least ninety consecutive days.

24 § 2. This act shall take effect on the same date and in the same
25 manner as a chapter of the laws of 2023 amending the tax law relating to
26 hotel and motel taxes in Ulster county, as proposed in legislative bills
27 numbers S. 6896 and A. 7200, takes effect.

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

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