

STATE OF NEW YORK

5577

2025-2026 Regular Sessions

IN ASSEMBLY

February 18, 2025

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

AN ACT to amend the tax law, in relation to authorizing an occupancy tax in the county of Herkimer

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-zz-2 to
2 read as follows:

3 § 1202-zz-2. Occupancy tax in the county of Herkimer. (1) Notwith-
4 standing any other provision of law to the contrary, the county of
5 Herkimer, is hereby authorized and empowered to adopt and amend local
6 laws imposing in such county a tax, in addition to any other tax author-
7 ized and imposed pursuant to this article, such as the legislature has
8 or would have the power and authority to impose upon persons occupying
9 any room for hire in any hotel. For the purposes of this section, the
10 term "hotel" shall mean a building or portion of such building which is
11 regularly used and kept open as such for the lodging of guests. The term
12 "hotel" includes an apartment hotel, a motel, a boarding house, short-
13 term rentals, and facilities designated and commonly known as a "bed and
14 breakfast" and similar "tourist" facilities, whether or not meals are
15 served. The rate of such tax shall not exceed five percent of the per
16 diem rental rate for each room whether such room is rented on a daily or
17 longer basis.

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

22 (3) Such local laws may provide that any taxes imposed shall be paid
23 by the person liable therefor to the owner of the room for hire in the
24 tourist home, inn, club, hotel, motel, short-term rental, or other simi-
25 lar place of public accommodation occupied or to the person entitled to

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

LBD08651-01-5

1 be paid the rent or charge the room for hire in the tourist home, inn,
2 club, hotel, motel, short-term rental, or other similar place of public
3 accommodation occupied for and on account of the county of Herkimer
4 imposing the tax and that such owner or person entitled to be paid the
5 rent or charge shall be liable for the collection and payment of the
6 tax; and that such owner or person entitled to be paid the rent or
7 charge shall have the same right in respect to collecting the tax from
8 the person occupying the room for hire in the tourist home, inn, club,
9 hotel, motel, short-term rental, or other similar place of public accom-
10 modation, or in respect to nonpayment of the tax by the person occupying
11 the room for hire in the tourist home, inn, club, hotel, motel, short-
12 term rental, or similar place of public accommodation, as if the taxes
13 were a part of the rent or charge and payable at the same time as the
14 rent or charge; provided, however, that the chief fiscal officer of the
15 county, specified in such local laws, shall be joined as a party in any
16 action or proceeding brought to collect the tax by the owner or by the
17 person entitled to be paid the rent or charge.

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

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

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

27 b. The United States of America, insofar as it is immune from taxa-
28 tion;

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

40 d. A permanent resident of a hotel or motel. For the purposes of this
41 section, the term "permanent resident" shall mean a natural person occu-
42 pying any room or rooms in a hotel or motel for at least ninety consec-
43 utive days.

44 (6) Any final determination of the amount of any tax payable hereunder
45 shall be reviewable for error, illegality or unconstitutionality or any
46 other reason whatsoever by a proceeding under article seventy-eight of
47 the civil practice law and rules if application therefor is made to the
48 supreme court within thirty days after the giving of notice of such
49 final determination, provided, however, that any such proceeding under
50 article seventy-eight of the civil practice law and rules shall not be
51 instituted unless:

52 a. The amount of any tax sought to be reviewed, with such interest and
53 penalties thereon as may be provided for by local laws or regulations
54 shall be first deposited and there shall be filed an undertaking, issued
55 by a surety company authorized to transact business in this state and
56 approved by the superintendent of financial services of this state as to

1 solvency and responsibility, in such amount as a justice of the supreme
2 court shall approve to the effect that if such proceeding be dismissed
3 or the tax confirmed the petitioner will pay all costs and charges which
4 may accrue in the prosecution of such proceeding; or

5 b. At the option of the petitioner, such undertaking may be in a sum
6 sufficient to cover the taxes, interests and penalties stated in such
7 determination plus the costs and charges which may accrue against it in
8 the prosecution of the proceeding, in which event the petitioner shall
9 not be required to pay such taxes, interest or penalties as a condition
10 precedent to the application.

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

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

30 (9) All revenues resulting from the imposition of the tax under the
31 local laws shall be paid into the treasury of the county of Herkimer and
32 shall be credited to and deposited in the general fund of the county.
33 Such revenues may be used for any lawful purpose.

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

40 (11) If any provision of this section or the application thereof to
41 any person or circumstance shall be held invalid, the remainder of this
42 section and the application of such provision to other persons or
43 circumstances shall not be affected thereby.

44 § 2. This act shall take effect immediately.