S T A T E O F N E W Y O R K

5679

2009-2010 Regular Sessions

I N S E N A T E

May 27, 2009

Introduced by Sen. LIBOUS -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to increasing the maximum tax rate for hotel and motel taxes in Tioga county

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Section 1202-o of the tax law, as added by chapter 365 of the laws of 1989 and as renumbered by chapter 676 of the laws of 1992, is redesignated section 1202-aa.

S 2. Subdivision 1 of section 1202-aa of the tax law, as amended by chapter 535 of the laws of 1994 and such section as redesignated by section one of this act, is amended to read as follows:

(1) Notwithstanding any other provisions of law to the contrary, the county of Tioga is hereby authorized and empowered to adopt and amend local laws imposing in such county a tax, in addition to any other tax authorized and imposed pursuant to this article such as the legislature has or would have the power and authority to impose upon persons occupying hotel or motel rooms in such county. For the purposes of this section, the term "hotel" or "motel" shall mean and include any facility providing lodging on an overnight basis and shall include those facilities designated and commonly known as "bed and breakfast" and "tourist" facilities.

The rates of such tax shall not exceed [three] *FOUR* percent of the per diem rental rate for each room, provided however, that such tax shall not be applicable to a permanent resident of a hotel or motel. For the purposes of this section the term "permanent resident" shall mean a person occupying any room or rooms in a hotel or motel for at least fourteen consecutive days.

S 3. This act shall take effect immediately.

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

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