

8804

I N A S S E M B L Y

(PREFILED)

January 4, 2012

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

AN ACT to amend the tax law, in relation to authorizing the town of Greenburgh to adopt a local law to impose a hotel/motel occupancy tax for hotels not located in a village; authorizing specified villages in the towns of Greenburgh and Mount Pleasant to adopt local laws to impose a hotel/motel occupancy tax in such villages

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-cc to
2 read as follows:
3 S 1202-CC. HOTEL OR MOTEL TAXES IN THE TOWN OF GREENBURGH AND SPECI-
4 FIED VILLAGES THEREIN AND IN THE VILLAGE OF SLEEPY HOLLOW. (1) NOTWITH-
5 STANDING ANY OTHER PROVISIONS OF LAW TO THE CONTRARY, THE FOLLOWING
6 MUNICIPALITIES ARE HEREBY AUTHORIZED AND EMPOWERED TO ADOPT AND AMEND
7 LOCAL LAWS IMPOSING A TAX ON PERSONS OCCUPYING ROOMS IN HOTELS OR MOTELS
8 IN SUCH TOWNS OR VILLAGES THEREIN, AS THE LEGISLATURE HAS OR WOULD HAVE
9 THE POWER AND AUTHORITY TO IMPOSE, IN ADDITION TO ANY OTHER TAX AUTHOR-
10 IZED AND IMPOSED PURSUANT TO THIS ARTICLE:
11 A. THE TOWN OF GREENBURGH, WESTCHESTER COUNTY, IN THOSE PORTIONS OF
12 SUCH TOWN NOT LOCATED WITHIN A VILLAGE;
13 B. THE VILLAGES OF TARRYTOWN, IRVINGTON, ARDSLEY, ELMSFORD, DOBBS
14 FERRY, HASTINGS-ON-HUDSON SITUATE IN THE TOWN OF GREENBURGH; AND
15 C. THE VILLAGE OF SLEEPY HOLLOW SITUATE IN THE TOWN OF MOUNT PLEASANT,
16 WESTCHESTER COUNTY.
17 (2) FOR THE PURPOSES OF THIS SECTION, THE TERM "HOTEL" SHALL MEAN A
18 BUILDING OR PORTION OF IT WHICH IS REGULARLY USED AND KEPT OPEN AS SUCH
19 FOR THE LODGING OF GUESTS. THE TERM "HOTEL" INCLUDES AN APARTMENT HOTEL,
20 A MOTEL OR A BOARDING HOUSE, WHETHER OR NOT MEALS ARE SERVED.
21 (3) THE RATE OF SUCH TAX SHALL NOT EXCEED THREE PERCENT OF THE PER
22 DIEM RENTAL RATE FOR EACH ROOM WHETHER SUCH ROOM IS RENTED ON A DAILY OR
23 LONGER BASIS.
24 (4) SUCH TAX MAY BE COLLECTED AND ADMINISTERED BY THE COMMISSIONER OF
25 FINANCE OR OTHER FISCAL OFFICER OF THE TOWN OF GREENBURGH OR OF ANY
26 SPECIFIED VILLAGE THEREIN OR OF THE VILLAGE OF SLEEPY HOLLOW SITUATE IN
27 THE TOWN OF MOUNT PLEASANT, AS THE CASE MAY BE, BY SUCH MEANS AND IN

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

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1 SUCH MANNER AS OTHER TAXES WHICH ARE NOW COLLECTED AND ADMINISTERED BY
2 SUCH OFFICERS IN ACCORDANCE WITH THE TOWN OR VILLAGE CHARTER OR AS
3 OTHERWISE MAY BE PROVIDED BY SUCH LOCAL LAW.

4 (5) SUCH LOCAL LAWS MAY PROVIDE THAT ANY TAX IMPOSED SHALL BE PAID BY
5 THE PERSON LIABLE THEREFOR TO THE OWNER OF THE HOTEL OR MOTEL ROOM OCCU-
6 PIED OR TO THE PERSON ENTITLED TO BE PAID THE RENT OR CHARGE FOR THE
7 HOTEL OR MOTEL ROOM OCCUPIED FOR AND ON ACCOUNT OF THE TOWN OF GREEN-
8 BURGH OR OF ANY SPECIFIED VILLAGE THEREIN OR OF THE VILLAGE OF SLEEPY
9 HOLLOW SITUATE IN THE TOWN OF MOUNT PLEASANT IMPOSING THE TAX, AND THAT
10 SUCH OWNER OR PERSON ENTITLED TO BE PAID THE RENT OR CHARGE SHALL BE
11 LIABLE FOR THE COLLECTION AND PAYMENT OF THE TAX; AND THAT SUCH OWNER OR
12 PERSON ENTITLED TO BE PAID THE RENT OR CHARGE SHALL HAVE THE SAME RIGHT
13 IN RESPECT TO COLLECTING THE TAX FROM THE PERSON OCCUPYING THE HOTEL OR
14 MOTEL ROOM, OR IN RESPECT TO NONPAYMENT OF THE TAX BY THE PERSON OCCUPY-
15 ING THE HOTEL OR MOTEL ROOM, AS IF THE TAX WERE A PART OF THE RENT OR
16 CHARGE AND PAYABLE AT THE SAME TIME AS THE RENT OR CHARGE; PROVIDED,
17 HOWEVER, THAT THE COMMISSIONER OF FINANCE OR OTHER FISCAL OFFICERS OF
18 SUCH TOWNS OR VILLAGES, SPECIFIED IN SUCH LOCAL LAW, SHALL BE JOINED AS
19 A PARTY IN ANY ACTION OR PROCEEDING BROUGHT TO COLLECT THE TAX BY THE
20 OWNER OR BY THE PERSON ENTITLED TO BE PAID THE RENT OR CHARGE.

21 (6) SUCH LOCAL LAWS MAY PROVIDE FOR THE FILING OF RETURNS AND THE
22 PAYMENT OF THE TAX ON A MONTHLY BASIS OR ON THE BASIS OF ANY LONGER OR
23 SHORTER PERIOD OF TIME.

24 (7) THIS SECTION SHALL NOT AUTHORIZE THE IMPOSITION OF SUCH TAX UPON
25 THE FOLLOWING:

26 A. THE STATE OF NEW YORK OR ANY PUBLIC CORPORATION, INCLUDING A PUBLIC
27 CORPORATION CREATED PURSUANT TO AGREEMENT OR COMPACT WITH ANOTHER STATE
28 OR THE DOMINION OF CANADA, IMPROVEMENT DISTRICT OR OTHER POLITICAL
29 SUBDIVISION OF THE STATE;

30 B. THE UNITED STATES OF AMERICA, INSOFAR AS IT IS IMMUNE FROM TAXA-
31 TION; AND

32 C. ANY CORPORATION OR ASSOCIATION OR TRUST OR COMMUNITY CHEST, FUND OR
33 FOUNDATION ORGANIZED AND OPERATED EXCLUSIVELY FOR RELIGIOUS, CHARITABLE
34 OR EDUCATIONAL PURPOSES OR FOR THE PREVENTION OF CRUELTY TO CHILDREN OR
35 ANIMALS, AND NO PART OF THE NET EARNINGS OF WHICH INURES TO THE BENEFIT
36 OF ANY PRIVATE SHAREHOLDER OR INDIVIDUAL AND NO SUBSTANTIAL PART OF THE
37 ACTIVITIES OF WHICH IS CARRYING ON PROPAGANDA, OR OTHERWISE ATTEMPTING
38 TO INFLUENCE LEGISLATION; PROVIDED, HOWEVER, THAT NOTHING IN THIS PARA-
39 GRAPH SHALL INCLUDE AN ORGANIZATION OPERATED FOR THE PRIMARY PURPOSE OF
40 CARRYING ON A TRADE OR BUSINESS FOR PROFIT, WHETHER OR NOT ALL OF ITS
41 PROFITS ARE PAYABLE TO ONE OR MORE ORGANIZATIONS DESCRIBED IN THIS PARA-
42 GRAPH.

43 (8) ANY FINAL DETERMINATION OF THE AMOUNT OF ANY TAX PAYABLE HEREUNDER
44 SHALL BE REVIEWABLE FOR ERROR, ILLEGALITY OR UNCONSTITUTIONALITY OR ANY
45 OTHER REASON WHATSOEVER BY A PROCEEDING UNDER ARTICLE SEVENTY-EIGHT OF
46 THE CIVIL PRACTICE LAW AND RULES IF APPLICATION THEREFOR IS MADE TO THE
47 SUPREME COURT WITHIN THIRTY DAYS AFTER GIVING OF THE NOTICE OF SUCH
48 FINAL DETERMINATION, PROVIDED, HOWEVER, THAT ANY SUCH PROCEEDING UNDER
49 ARTICLE SEVENTY-EIGHT OF THE CIVIL PRACTICE LAW AND RULES SHALL NOT BE
50 INSTITUTED UNLESS:

51 A. THE AMOUNT OF ANY TAX SOUGHT TO BE REVIEWED, WITH SUCH INTEREST AND
52 PENALTIES THEREON AS MAY BE PROVIDED FOR BY LOCAL LAW OR REGULATION
53 SHALL BE FIRST DEPOSITED AND THERE IS FILED AN UNDERTAKING, ISSUED BY A
54 SURETY COMPANY AUTHORIZED TO TRANSACT BUSINESS IN THIS STATE AND
55 APPROVED BY THE SUPERINTENDENT OF FINANCIAL SERVICES OF THIS STATE AS TO
56 SOLVENCY AND RESPONSIBILITY, IN SUCH AMOUNT AS A JUSTICE OF THE SUPREME

1 COURT SHALL APPROVE TO THE EFFECT THAT IF SUCH PROCEEDING BE DISMISSED
2 OR THE TAX CONFIRMED THE PETITIONER WILL PAY ALL COSTS AND CHARGES WHICH
3 MAY ACCRUE IN THE PROSECUTION OF SUCH PROCEEDING; OR

4 B. AT THE OPTION OF THE PETITIONER SUCH UNDERTAKING MAY BE IN A SUM
5 SUFFICIENT TO COVER TAXES, INTEREST AND PENALTIES STATED IN SUCH DETER-
6 MINATION PLUS THE COSTS AND CHARGES WHICH MAY ACCRUE AGAINST IT IN THE
7 PROSECUTION OF THE PROCEEDING, IN WHICH EVENT THE PETITIONER SHALL NOT
8 BE REQUIRED TO PAY SUCH TAXES, INTEREST OR PENALTIES AS A CONDITION
9 PRECEDENT TO THE APPLICATION.

10 (9) WHERE ANY TAX IMPOSED HEREUNDER SHALL HAVE BEEN ERRONEOUSLY, ILLE-
11 GALLY OR UNCONSTITUTIONALLY COLLECTED AND APPLICATION FOR THE REFUND
12 THEREOF DULY MADE TO THE PROPER FISCAL OFFICER OR OFFICERS, AND SUCH
13 OFFICER OR OFFICERS SHALL HAVE MADE A DETERMINATION DENYING SUCH REFUND,
14 SUCH DETERMINATION SHALL BE REVIEWABLE BY A PROCEEDING UNDER ARTICLE
15 SEVENTY-EIGHT OF THE CIVIL PRACTICE LAW AND RULES, PROVIDED, HOWEVER,
16 THAT SUCH PROCEEDING IS INSTITUTED WITHIN THIRTY DAYS AFTER THE GIVING
17 OF THE NOTICE OF SUCH DENIAL, THAT A FINAL DETERMINATION OF TAX DUE WAS
18 NOT PREVIOUSLY MADE, AND THAT AN UNDERTAKING IS FILED WITH THE PROPER
19 FISCAL OFFICER OR OFFICERS IN SUCH AMOUNT AND WITH SUCH SURETIES AS A
20 JUSTICE OF THE SUPREME COURT SHALL APPROVE TO THE EFFECT THAT IF SUCH
21 PROCEEDING BE DISMISSED OR THE TAX CONFIRMED, THE PETITIONER WILL PAY
22 ALL COSTS AND CHARGES WHICH ACCRUE IN THE PROSECUTION OF SUCH PROCEED-
23 ING.

24 (10) EXCEPT IN THE CASE OF A WILLFULLY FALSE OR FRAUDULENT RETURN WITH
25 INTENT TO EVADE THE TAX, NO ASSESSMENT OF ADDITIONAL TAX SHALL BE MADE
26 AFTER THE EXPIRATION OF MORE THAN THREE YEARS FROM THE DATE OF THE
27 FILING OF A RETURN, PROVIDED, HOWEVER, THAT WHERE NO RETURN HAS BEEN
28 FILED AS PROVIDED BY LAW THE TAX MAY BE ASSESSED AT ANY TIME.

29 (11) REVENUES RESULTING FROM THE IMPOSITION OF TAX AUTHORIZED BY THIS
30 SECTION SHALL BE PAID INTO THE TREASURY OF THE TOWN OF GREENBURGH OR OF
31 THE SPECIFIED VILLAGE THEREIN OR OF THE VILLAGE OF SLEEPY HOLLOW SITUATE
32 IN THE TOWN OF MOUNT PLEASANT, AND SHALL BE CREDITED TO AND DEPOSITED IN
33 THE GENERAL FUND OF SUCH TOWN OR VILLAGE; AND MAY THEREAFTER BE ALLO-
34 CATED AT THE DISCRETION OF THE BOARD OF LEGISLATORS OF THE TOWN OF
35 GREENBURGH OR OF THE SPECIFIED VILLAGE THEREIN OR OF THE VILLAGE OF
36 SLEEPY HOLLOW SITUATE IN THE TOWN OF MOUNT PLEASANT FOR ANY TOWN OR
37 VILLAGE PURPOSE, PROVIDED SUCH TOWN OR VILLAGE COMPLIES WITH THE
38 PROVISIONS OF SUBDIVISION THIRTEEN OF THIS SECTION.

39 (12) IF ANY PROVISION OF THIS SECTION OR THE APPLICATION THEREOF TO
40 ANY PERSON OR CIRCUMSTANCE SHALL BE HELD INVALID, THE REMAINDER OF THIS
41 SECTION AND THE APPLICATION OF SUCH PROVISION TO OTHER PERSONS OR
42 CIRCUMSTANCES SHALL NOT BE AFFECTED THEREBY.

43 (13) THE BOARD OF LEGISLATORS OF THE TOWN OF GREENBURGH OR OF THE
44 SPECIFIED VILLAGES THEREIN AND OF THE VILLAGE OF SLEEPY HOLLOW SITUATE
45 IN THE TOWN OF MOUNT PLEASANT SHALL ALLOCATE ONE-SIXTH OF SUCH REVENUES
46 RESULTING FROM THE IMPOSITION OF TAX AUTHORIZED BY THIS SECTION, FOR THE
47 PURPOSE OF PROMOTING ECONOMIC DEVELOPMENT AND TOURISM WITHIN SUCH TOWN
48 OR VILLAGE.

49 (14) THE TOWN OF GREENBURGH, THE SPECIFIED VILLAGES THEREIN, AND THE
50 VILLAGE OF SLEEPY HOLLOW SHALL CONSULT WITH HOTEL AND MOTEL REPRESENTATIVES
51 WITHIN SUCH TOWN OR VILLAGE TO DETERMINE HOW TO BEST APPROPRIATE
52 THE MONEY ALLOCATED PURSUANT TO SUBDIVISION THIRTEEN OF THIS SECTION.

53 S 2. This act shall take effect immediately.