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

5777

2011-2012 Regular Sessions

I N A S S E M B L Y

February 28, 2011

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

AN ACT to amend chapter 161 of the laws of 1970, enabling any city having a population of one million or more to impose and collect taxes on occupancy of hotel rooms in such city, in relation to exempting the county of Richmond from the imposition of such taxes

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

Section 1. The opening paragraph of subdivision 1 of section 1 of chapter 161 of the laws of 1970, enabling any city having a population of one million or more to impose and collect taxes on occupancy of hotel rooms in such city, as amended by chapter 253 of the laws of 1980, is amended to read as follows:

Notwithstanding any other provision of law to the contrary, EXCEPT IN THE COUNTY OF RICHMOND, any city having a population of one million or more is hereby authorized and empowered to adopt and amend local laws imposing in any such city a tax in addition to any tax authorized and imposed pursuant to article twenty-nine of the tax law such as the legislature has or would have the power and authority to impose on persons occupying hotel rooms in such city. The rates of such tax shall be either the rates contained in the following paragraph (a) or the rates contained in the following paragraph (b):

S 2. 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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