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

5786

2015-2016 Regular Sessions

I N S E N A T E

June 3, 2015

Introduced by Sen. RITCHIE -- 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 hotel or motel tax in the county of Oswego

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

Section 1. Subdivision 1 of section 1202-h of the tax law, as added by chapter 404 of the laws of 1988, is amended to read as follows:

(1) Notwithstanding any other provisions of law to the contrary, the county of Oswego 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 tourist home, inn, hotel or motel rooms in such county. The rates of such tax shall be [three] FOUR percent of the per diem rental rate for each room provided, however, such tax shall not be applicable to a permanent resident of such tourist home, inn, hotel or motel or to rooms in such lodging facilities having less than six rentable units.

S 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law.

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

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