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I N   A S S E M B L Y

May 31, 2016

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

AN ACT to amend the tax law, in relation to hotel and motel taxes in  
Seneca county

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

1     Section 1. Subdivision 1 of section 1202-o of the tax law, as added by  
2 chapter 784 of the laws of 1992, is amended to read as follows:  
3     (1) Notwithstanding any other provision of law to the contrary, the  
4 county of Seneca is hereby authorized and empowered to adopt and amend  
5 local laws imposing in such county a tax, in addition to any other tax  
6 authorized and imposed pursuant to this article, such as the legislature  
7 has or would have the power and authority to impose upon persons occupying  
8 hotel or motel rooms in such county. For the purposes of this  
9 section, the term "hotel" or "motel" shall mean and include any facility  
10 providing lodging on an overnight basis and shall include those facilities  
11 designated and commonly known as "bed and breakfast" and "tourist"  
12 facilities.  
13     The rates of such tax shall not exceed [three] FOUR percent of the per  
14 diem rental rate for each room provided, however, that such tax shall  
15 not be applicable to a permanent resident of a hotel or motel. For the  
16 purposes of this section, the term "permanent resident" shall mean a  
17 person occupying any room or rooms in a hotel or motel for at least  
18 thirty consecutive days.  
19     S 2. This act shall take effect on the ninetieth day after it shall  
20 have become a law.

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

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