

6118

2015-2016 Regular Sessions

I N A S S E M B L Y

March 16, 2015

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

AN ACT to amend chapter 161 of the laws of 1970, relating to 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:

1 Section 1. The opening paragraph of subdivision 1 of section 1 of
2 chapter 161 of the laws of 1970, relating to enabling any city having a
3 population of one million or more to impose and collect taxes on occu-
4 pancy of hotel rooms in such city, as amended by chapter 253 of the laws
5 of 1980, is amended to read as follows:
6 Notwithstanding any other provision of law to the contrary, EXCEPT IN
7 THE COUNTY OF RICHMOND, any city having a population of one million or
8 more is hereby authorized and empowered to adopt and amend local laws
9 imposing in any such city a tax in addition to any tax authorized and
10 imposed pursuant to article twenty-nine of the tax law such as the
11 legislature has or would have the power and authority to impose on
12 persons occupying hotel rooms in such city. The rates of such tax shall
13 be either the rates contained in the following paragraph (a) or the
14 rates contained in the following paragraph (b):
15 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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