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

7755

2015-2016 Regular Sessions

I N A S S E M B L Y

May 26, 2015

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

AN ACT to amend the tax law and the executive law, in relation to private residences rented out for a monetary payment

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

Section 1. Subdivision (e) of section 1105 of the tax law is amended by adding a new paragraph 1-a to read as follows:

(1-A) THE RENT FOR EVERY OCCUPANCY ROOM OR ROOMS IN A PRIVATE RESIDENCE OR HOST IN THIS STATE. FOR PURPOSES OF THIS SECTION, A HOST IS AN INDIVIDUAL WHO RENTS OUT THEIR PRIVATE RESIDENCE TO ANOTHER IN EXCHANGE FOR A MONETARY PAYMENT AND SUCH RESIDENCE IS NOT REGULARLY USED AND KEPT OPEN AS SUCH FOR THE LODGING OF GUESTS.

S 2. Subdivision (a) of section 1104 of the tax law, as added by chapter 3 of the laws of 2004, is amended to read as follows:

(a) Imposition. In addition to any other fee or tax imposed by this article or any other law, on and after April first, two thousand five, there is hereby imposed within the territorial limits of a city with a population of a million or more and there shall be paid a unit fee on every occupancy of a unit in a hotel OR ROOM IN A PRIVATE RESIDENCE RENTED OUT FOR A MONETARY PAYMENT in such city at the rate of one dollar and fifty cents per unit per day, except that such unit fee shall not be imposed upon (1) occupancy by a permanent resident or (2) where the rent per unit is not more than at the rate of two dollars per day.

S 3. Subdivisions 5 and 8 of section 378 of the executive law, subdivision 5 as added by chapter 374 of the laws of 1984 and subdivision 8 as added by chapter 435 of the laws of 1986 and renumbered by chapter 494 of the laws of 1991, are amended to read as follows:

5. Standards for hotels, motels, PRIVATE RESIDENCES RENTED OUT FOR A MONETARY PAYMENT and lodging houses, requiring that a notice be posted

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

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in a prominent place in each guest room, including but not limited to the following information:

a. location of nearest exits and fire alarms;

b. procedures to be followed when the fire or smoke detector gives warning; and

c. procedures to be followed in the event of fire or smoke development.

8. Standards for hotels, motels, PRIVATE RESIDENCES RENTED OUT FOR A MONETARY PAYMENT and lodging houses requiring (in addition to any other requirement) portable smoke-detecting alarm devices for the deaf and hearing impaired of audible and visual design, available for three percent of all units available for occupancy, with a minimum of one unit. If any other law or regulation requires a central, closed circuit interior alarm system, such device shall be incorporated into or connected to the system so as to be capable of being activated by the system. Incorporation into the existing system shall be in lieu of the portable alarms. Standards shall require operators of any such establishment to post conspicuously at the main desk or other similar station a notice in letters at least three inches in height stating that smoke-detector alarm devices for the deaf and hearing impaired are available. The council shall mandate by rule and regulation the specific design of the smoke-detector alarm devices.

S 4. This act shall take effect immediately.