

# STATE OF NEW YORK

10526

## IN ASSEMBLY

May 4, 2018

Introduced by M. of A. MORINELLO -- Multi-Sponsored by -- M. of A. NORRIS -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to imposing an additional one percent occupancy tax in the county of Niagara to benefit the Discover Niagara shuttle

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subdivisions 1 and 9 of section 1202-t of the tax law, as  
2 added by chapter 243 of the laws of 2002, are amended to read as  
3 follows:

4 (1) a. Notwithstanding any other provisions of law to the contrary,  
5 the county of Niagara is hereby authorized and empowered to adopt and  
6 amend local laws imposing in such county a tax, in addition to any other  
7 tax authorized and imposed pursuant to this article such as the legisla-  
8 ture has or would have the power and authority to impose upon persons  
9 occupying hotel or motel rooms in such county. For the purposes of this  
10 section, the term "hotel" or "motel" shall mean and include any facility  
11 providing lodging on an overnight basis and shall include those facili-  
12 ties designated and commonly known as "bed and breakfast", inns and  
13 tourist homes.

14 b. (i) The rates of such tax shall not exceed [~~four~~ **five**] percent of  
15 the per diem rental rate for each room, provided however, that such tax  
16 shall not be applicable to a permanent resident of a hotel or motel. For  
17 the purposes of this section the term "permanent resident" shall mean a  
18 person occupying any room or rooms in a hotel or motel for at least  
19 thirty consecutive days. Notwithstanding any other provision of this  
20 section, any city in the county of Niagara imposing hotel or motel taxes  
21 pursuant to the authority of this subpart shall have the prior right to  
22 impose such taxes in such city, up to the maximum rate of tax authorized  
23 for such city in this subpart; and the rate of tax authorized to be  
24 imposed by the county pursuant to the authority of this section in any  
25 such city imposing such a tax shall be reduced by the rate of such  
26 city's tax.

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

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(ii) Provided further that, any such city tax, to the extent that it would require a reduction in the county's tax rate imposed pursuant to this section in such city, shall not become effective before the commencement of the county's next succeeding fiscal year and then only if the city shall have given notice to such county of its imposition of such tax at least six months prior to the commencement of such fiscal year, provided, however, that the local legislative body of such county may waive the requirement of such notice and postponement of the effective date of such city tax.

(9) All revenues resulting from the imposition of the tax under the local law shall be paid into the treasury of Niagara county and shall be credited to and deposited as follows: (a) the first four percentum (4%) shall be deposited in the general fund of the county[~~7~~] thereafter to be allocated and paid to a not-for-profit corporation under contract with the county for the promotion of tourism in the county; and (b) the additional one percentum (1%) of such revenue from this tax shall be dedicated to the operation of the Discover Niagara shuttle. Provided, however, that such local law shall provide that the county shall be authorized to retain up to a maximum of five percent of such revenue to defer the necessary expenses of the county in administering such tax.

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