

STATE OF NEW YORK

10531

IN ASSEMBLY

May 4, 2018

Introduced by M. of A. MORINELLO -- 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 city of Niagara Falls to benefit the Discover Niagara shuttle

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

Section 1. Subdivisions 1 and 9 of section 1202-1 of the tax law, as amended by chapter 247 of the laws of 2006, are amended to read as follows:

(1) Notwithstanding any other provisions of law to the contrary, the city of Niagara Falls is hereby authorized and empowered to adopt and amend local laws imposing in such city a tax in addition to any tax authorized and imposed pursuant to this article such as the legislature has or would have the power and authority to impose on persons occupying hotel and motel rooms in such city. The rate of such tax shall be ~~[five]~~ six per centum ~~[-5%]~~ (6%) per day of the rent or charge for each room; provided, however, such tax shall not be applicable to a permanent resident of a hotel. For the purposes of this section, the term "permanent resident" shall mean a person occupying any room or rooms in a hotel for at least thirty consecutive days.

(9) Revenues resulting from the imposition of tax authorized by this act shall be paid into the treasury of the city of Niagara Falls and shall be credited to and deposited in the general fund account of such city and shall be used only for the promotion of convention activities and tourism as follows: (a) from the first four ~~[percentum]~~ per centum (4%), eighty percent of such revenue from this tax shall be allocated and paid to a not-for-profit corporation under contract with the county for the promotion of tourism in the county; fifteen percent of such revenue shall be retained by the city of Niagara Falls for any city purpose; and the remaining five percent of said first four ~~[percentum]~~ per centum (4%) of revenue shall be retained by the city of Niagara Falls for administration and collection costs; (b) the additional one percentum (1%) of such revenue from this tax first authorized pursuant

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

LBD15351-03-8

1 to chapter two hundred forty-seven of the laws of two thousand six shall
2 be dedicated to the continuation of a trolley service for the purpose of
3 transporting guests of hotels and motels to area tourism attractions;
4 and (c) an additional one per centum (1%) of revenue shall be dedicated
5 to the operation of the Discover Niagara shuttle. The terms "convention
6 activities" and "tourism" may be defined by a resolution of the city
7 council of the city of Niagara Falls.
8 § 2. This act shall take effect on the first day of the month next
9 succeeding the date on which it shall have become a law.