# STATE OF NEW YORK

7792--A

2017-2018 Regular Sessions

# IN ASSEMBLY

May 15, 2017

Introduced by M. of A. BARCLAY, OAKS -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to hotel or motel taxes in the county of Oswego

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

Section 1. Subdivision 1 of section 1202-h of the tax law, as amended by chapter 224 of the laws of 2015, is amended to read as follows:

(1) Notwithstanding any other provisions of law to the contrary, the county of Oswego is hereby authorized and empowered to adopt and amend local laws imposing in such county a tax, in addition to any other tax authorized and imposed pursuant to this article, such as the legislature has or would have the power and authority to impose upon persons occupying tourist home, inn, hotel or motel rooms in such county. **For purposes of this section, the term "hotel" or "motel" shall mean and include any facility providing lodging on an overnight basis and shall include those facilities designated and commonly known as bed and breakfasts, inns, cabins, cottages, campgrounds and tourist homes. Campgrounds shall only be subject to such a tax for rentals of spaces that include cabins or trailers furnished by the campground as part of the rental.** The rates of such tax shall be four percent of the per diem rental rate for each room provided, however, such tax shall not be applicable to a permanent resident of such tourist home, inn, hotel or motel [~~or to rooms in such lodging facilities having less than six rentable units~~].

§ 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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