STATE OF NEW YORK

8464

2017-2018 Regular Sessions

IN ASSEMBLY

June 16, 2017

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

AN ACT to amend the tax law, in relation to hotel and motel taxes in Ontario county

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

Section 1. Subdivision 1 of section 1202-t of the tax law, as added by chapter 270 of the laws of 2002, is amended to read as follows:

(1) Notwithstanding any other provisions of law to the contrary, the county of Ontario 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 hotel or motel rooms in such county. For the 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 breakfast"**, "cottage", "apartment", "condominium"** and "tourist" facilities. [~~Such tax shall not be applicable to a facility having three rentable units or less.~~]

The rates of such tax shall not exceed three percent of the per diem rental rate for each room, provided however, that such tax shall not be applicable to a permanent resident of a hotel or motel. For the purposes of this section the term "permanent resident" shall mean a person occupying any room or rooms in a hotel or motel for at least thirty consecutive days.

§ 2. This act shall take effect immediately.

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

LBD11991-01-7