

# STATE OF NEW YORK

2236

2019-2020 Regular Sessions

## IN ASSEMBLY

January 22, 2019

Introduced by M. of A. NORRIS, 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 Lockport, Niagara County to be dedicated to the operation of 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-o of the tax law, as  
2 amended by chapter 243 of the laws of 2002, are amended to read as  
3 follows:

4 (1) Notwithstanding any other provisions of law to the contrary, the  
5 city of Lockport, Niagara county is hereby authorized and empowered to  
6 adopt and amend local laws imposing in such county a tax, in addition to  
7 any other tax authorized and imposed pursuant to this article such as  
8 the legislature has or would have the power and authority to impose upon  
9 persons occupying hotel or motel rooms in such county. For the purposes  
10 of this section, the term "hotel" or "motel" shall mean and include any  
11 facility providing lodging on an overnight basis and shall include those  
12 facilities designated and commonly known as "bed and breakfast", inns,  
13 and tourist homes. The rates of such tax shall not exceed [~~four~~ **five**  
14 percent **(5%)** of the per diem rental rate for each room, provided, howev-  
15 er, that such tax shall not be applicable to a permanent resident of a  
16 hotel or motel. For the purposes of this section the term "permanent  
17 resident" shall mean a person occupying any room or rooms in a hotel or  
18 motel for at least fourteen consecutive days.

19 (9) All revenues resulting from the imposition of the tax under the  
20 local laws shall be paid into the treasury of the city of Lockport and  
21 shall be credited to and deposited in the general fund of the city,  
22 thereafter to be allocated at the discretion of the common council of  
23 the city of Lockport for the purposes of tourism and economic develop-  
24 ment; provided, however, that such local laws shall provide that the

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

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1 city shall be authorized to retain the necessary revenue to defer neces-  
2 sary expenses of the city in administering such tax. The revenue derived  
3 from the tax, after deducting the amount provided for administering such  
4 tax, as so authorized by local law, shall be allocated to enhance the  
5 general economy of the city of Lockport as follows: (a) from the first  
6 four percent (4%), twenty-five percent of such revenue from this tax  
7 shall be used for the promotion of community and economic development in  
8 the city of Lockport; and the remaining seventy-five percent of the  
9 first four percent (4%) of said revenue shall be allocated and paid to a  
10 not-for-profit corporation under contract with the county for the  
11 promotion of tourism in the county; (b) the additional one percent (1%)  
12 of such revenue from this tax shall be dedicated to the operation of the  
13 discover Niagara shuttle.

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