STATE OF NEW YORK

2080

2019-2020 Regular Sessions

IN SENATE

January 22, 2019

Introduced by Sen. ORTT -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

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:

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

(1) Notwithstanding any other provisions of law to the contrary, the city of Lockport, Niagara county 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", inns, and tourist homes. The rates of such tax shall not exceed [~~four~~] **five** percent **(5%)** 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 fourteen consecutive days.

(9) All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of the city of Lockport and shall be credited to and deposited in the general fund of the city, thereafter to be allocated at the discretion of the common council of the city of Lockport for the purposes of tourism and economic develop-

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

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

§ 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.