

STATE OF NEW YORK

2826

2019-2020 Regular Sessions

IN SENATE

January 29, 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 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:

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

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

15 (9) Revenues resulting from the imposition of tax authorized by this
16 act shall be paid into the treasury of the city of Niagara Falls and
17 shall be credited to and deposited in the general fund account of such
18 city and shall be used only for the promotion of convention activities
19 and tourism as follows: (a) from the first four [~~per centum~~] per centum
20 (4%), eighty percent of such revenue from this tax shall be allocated
21 and paid to a not-for-profit corporation under contract with the county
22 for the promotion of tourism in the county; fifteen percent of such
23 revenue shall be retained by the city of Niagara Falls for any city

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

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1 purpose; and the remaining five percent of said first four [~~percentum~~
2 per centum (4%) of revenue shall be retained by the city of Niagara
3 Falls for administration and collection costs; (b) the additional one
4 percentum (1%) of such revenue from this tax first authorized pursuant
5 to chapter two hundred forty-seven of the laws of two thousand six shall
6 be dedicated to the continuation of a trolley service for the purpose of
7 transporting guests of hotels and motels to area tourism attractions;
8 and (c) an additional one per centum (1%) of revenue shall be dedicated
9 to the operation of the Discover Niagara shuttle. The terms "convention
10 activities" and "tourism" may be defined by a resolution of the city
11 council of the city of Niagara Falls.
12 § 2. This act shall take effect on the first day of the month next
13 succeeding the date on which it shall have become a law.