# STATE OF NEW YORK

5451

2019-2020 Regular Sessions

# IN SENATE

May 1, 2019

Introduced by Sen. LITTLE -- 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 increasing hotel and motel taxes in the county of Essex

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

Section 1. The closing paragraph of subdivision 1 of section 1202-s of the tax law, as added by section 1 of part T of chapter 406 of the laws of 1999, is amended to read as follows:

The rates of such tax shall not exceed [~~three~~] **five** 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 January 1, 2020.

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

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