STATE OF NEW YORK

7789

IN SENATE

February 20, 2020

Introduced by Sen. MAY -- 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 two percent occupancy tax in the county of Onondaga

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

Section 1. Subdivision 1 of section 1202-a of the tax law, as amended by chapter 398 of the laws of 1991, is amended to read as follows:

(1) Notwithstanding any other provisions of law to the contrary, the county of Onondaga 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. The rates of such tax shall be [~~five~~] **seven** percent of the per diem rental rate for each room provided however, 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 on the first day of the month next succeeding the date on which it shall have become a law.

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

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