

# STATE OF NEW YORK

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2198

2019-2020 Regular Sessions

## IN ASSEMBLY

January 22, 2019

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Introduced by M. of A. STECK -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to increasing the rate of taxation of the hotel or motel tax in the county of Schenectady to 5%

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

1 Section 1. Subdivision 1 of section 1202-e of the tax law, as amended  
2 by chapter 25 of the laws of 2003, is amended to read as follows:

3 (1) Notwithstanding any other provisions of law to the contrary, the  
4 county of Schenectady is hereby authorized and empowered to adopt and  
5 amend local laws imposing in such county a tax, in addition to any other  
6 tax authorized and imposed pursuant to this article, such as the legis-  
7 lature has or would have the power and authority to impose upon persons  
8 occupying hotel or motel rooms in such county. The rates of such tax  
9 shall be [~~four~~ five] percent of the per diem rental rate for each room  
10 provided, however, such tax shall not be applicable to a permanent resi-  
11 dent of such hotel or motel. For the purposes of this section the term  
12 "permanent resident" shall mean a person occupying any room or rooms in  
13 a hotel or motel for at least ninety consecutive days.

14 § 2. This act shall take effect on the first of the month next  
15 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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