

# STATE OF NEW YORK

---

7450

2019-2020 Regular Sessions

## IN ASSEMBLY

May 3, 2019

---

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

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 Assem-  
bly, do enact as follows:

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

4 The rates of such tax shall not exceed [~~three~~ five percent of the per  
5 diem rental rate for each room, provided however, that such tax shall  
6 not be applicable to a permanent resident of a hotel or motel. For the  
7 purposes of this section the term "permanent resident" shall mean a  
8 person occupying any room or rooms in a hotel or motel for at least  
9 thirty consecutive days.

10 § 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.

LBD11371-01-9