STATE OF NEW YORK

8175

2019-2020 Regular Sessions

IN ASSEMBLY

June 6, 2019

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

AN ACT to amend the tax law, in relation to the hotel or motel tax in the county of Oneida

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

Section 1. Subdivision 1 of section 1202-d of the tax law, as amended by chapter 722 of the laws of 1987, is amended to read as follows:

(1) Notwithstanding any other provisions of law to the contrary, the county of Oneida 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 [~~two~~] *five* percent of the per diem rental rate for each room provided, however, such tax shall not be applicable to a permanent resident of such 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, also provided that the county of Oneida may provide in its local law imposing such hotel and motel occupancy tax that such tax shall not be applicable to a hotel or motel having twenty-five rooms or less.

§ 2. Subdivision 9 of section 1202-d of the tax law, as amended by chapter 355 of the laws of 1993, is amended to read as follows:

(9) Revenues resulting from the imposition of tax authorized by this section shall be paid into the treasury of the county of Oneida and shall be credited to and deposited in the Oneida county trust and agency fund; the net collections therefrom shall thereafter be allocated by the county legislature of Oneida and shall be used [~~solely for the purpose of promoting tourism and conventions~~] *for the promotion of tourism development, economic development, and other directly related and*

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

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supporting activities by a not-for-profit **and/or a public benefit** corporation under contract with the county. Promotion of tourism and conventions being specifically defined as the retaining of staff for the purpose of placing and purchasing of advertising promoting the county, and engaging in such other efforts as are designed to induce tourist and convention attraction to Oneida county.

§ 3. This act shall take effect immediately.