

STATE OF NEW YORK

1765

2019-2020 Regular Sessions

IN SENATE

January 16, 2019

Introduced by Sen. ORTT -- 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 one percent occupancy tax in the county of Niagara to benefit the Discover Niagara shuttle

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

1 Section 1. Subdivisions 1 and 9 of section 1202-t of the tax law, as
2 added by chapter 243 of the laws of 2002, are amended to read as
3 follows:

4 (1) a. Notwithstanding any other provisions of law to the contrary,
5 the county of Niagara is hereby authorized and empowered to adopt and
6 amend local laws imposing in such county a tax, in addition to any other
7 tax authorized and imposed pursuant to this article such as the legisla-
8 ture has or would have the power and authority to impose upon persons
9 occupying hotel or motel rooms in such county. For the purposes of this
10 section, the term "hotel" or "motel" shall mean and include any facility
11 providing lodging on an overnight basis and shall include those facili-
12 ties designated and commonly known as "bed and breakfast", inns and
13 tourist homes.

14 b. (i) The rates of such tax shall not exceed [~~four~~ **five**] percent of
15 the per diem rental rate for each room, provided however, that such tax
16 shall not be applicable to a permanent resident of a hotel or motel. For
17 the purposes of this section the term "permanent resident" shall mean a
18 person occupying any room or rooms in a hotel or motel for at least
19 thirty consecutive days. Notwithstanding any other provision of this
20 section, any city in the county of Niagara imposing hotel or motel taxes
21 pursuant to the authority of this subpart shall have the prior right to
22 impose such taxes in such city, up to the maximum rate of tax authorized
23 for such city in this subpart; and the rate of tax authorized to be

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

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1 imposed by the county pursuant to the authority of this section in any
2 such city imposing such a tax shall be reduced by the rate of such
3 city's tax.

4 (ii) Provided further that, any such city tax, to the extent that it
5 would require a reduction in the county's tax rate imposed pursuant to
6 this section in such city, shall not become effective before the
7 commencement of the county's next succeeding fiscal year and then only
8 if the city shall have given notice to such county of its imposition of
9 such tax at least six months prior to the commencement of such fiscal
10 year, provided, however, that the local legislative body of such county
11 may waive the requirement of such notice and postponement of the effec-
12 tive date of such city tax.

13 (9) All revenues resulting from the imposition of the tax under the
14 local law shall be paid into the treasury of Niagara county and shall be
15 credited to and deposited as follows: (a) the first four percentum (4%)
16 shall be deposited in the general fund of the county[~~r~~] thereafter to be
17 allocated and paid to a not-for-profit corporation under contract with
18 the county for the promotion of tourism in the county; and (b) the addi-
19 tional one percentum (1%) of such revenue from this tax shall be dedi-
20 cated to the operation of the Discover Niagara shuttle. Provided, howev-
21 er, that such local law shall provide that the county shall be
22 authorized to retain up to a maximum of five percent of such revenue to
23 defer the necessary expenses of the county in administering such tax.

24 § 2. This act shall take effect on the first day of the month next
25 succeeding the date on which it shall have become a law.