

# STATE OF NEW YORK

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## IN SENATE

February 11, 2020

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Introduced by Sen. SEWARD -- 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 increasing hotel and motel taxes in Otsego county

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-j of the tax law, as amended  
2 by chapter 586 of the laws of 2007, is amended to read as follows:  
3 (1) Notwithstanding any other provisions of law to the contrary, the  
4 county of Otsego is hereby authorized and empowered to adopt and amend  
5 local laws imposing in such county a tax, in addition to any other tax  
6 authorized and imposed pursuant to this article such as the legislature  
7 has or would have the power and authority to impose upon persons occupy-  
8 ing hotel or motel rooms in such county. For the purposes of this  
9 section, the term "hotel" or "motel" shall mean and include any facility  
10 consisting of rentable units and providing lodging on an overnight  
11 basis.  
12 The rates of such tax shall not exceed [~~four~~] six percent of the per  
13 diem rental rate for each room, provided however, that such tax shall  
14 not be applicable to a permanent resident of a hotel or motel. For the  
15 purposes of this section the term "permanent resident" shall mean a  
16 person occupying any room or rooms in a hotel or motel for at least  
17 thirty consecutive days.  
18 § 2. This act shall take effect on the first of the month next  
19 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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