STATE OF NEW YORK

10097

IN ASSEMBLY

May 3, 2024

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

AN ACT to amend to amend chapter 208 of the laws of 1983 relating to enabling the county of Dutchess to impose and collect taxes on occupancy of hotel, motel, boarding house, conference center or tourist home in Dutchess county, in relation to authorizing an additional one percent tax

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

Section 1. Subdivision 1 of section 1 of chapter 208 of the laws of 1983 relating to enabling the county of Dutchess to impose and collect taxes on occupancy of hotel, motel, boarding house, conference center or tourist home in Dutchess county, as amended by chapter 140 of the laws of 2004, is amended to read as follows:

(1) Notwithstanding any other provisions of law to the contrary, the county of Dutchess is hereby authorized and empowered to adopt and amend local laws imposing in such county a tax in addition to any tax authorized and imposed pursuant to article twenty-nine of the tax law such as the legislature has or would have the power and authority to impose on persons occupying hotel, motel, boarding house, conference center or tourist home rooms in such county. The rates of such tax shall be [~~four~~] ***five*** percent of the per diem rental rate charged to occupants for each room, provided, however, such tax shall not be applicable to a permanent resident of a hotel, motel, boarding house, conference center or tourist home. For the purposes of this section the term "permanent resident" shall mean a person occupying any room or rooms in a hotel, motel, boarding house, conference center or tourist home room for at least sixty consecutive days.

§ 2. This act shall take effect immediately.

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

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