

STATE OF NEW YORK

8875

IN ASSEMBLY

January 25, 2024

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

AN ACT to amend the tax law, in relation to rates and applicability of certain hotel and motel taxes in Ulster county

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

Section 1. Subdivision 1 of section 1202-1 of the tax law, as amended by a chapter of the laws of 2023 amending the tax law relating to hotel and motel taxes in Ulster county, as proposed in legislative bills numbers S. 6896 and A. 7200, is amended to read as follows:

(1) Notwithstanding any other provision of law to the contrary, the county of Ulster 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.

For the purposes of this section, the term "hotel" or "motel" shall mean and include any facility consisting of rentable units [~~and providing~~] that provides lodging on an overnight basis.

The rates of such tax imposed upon persons occupying hotel or motel rooms shall not exceed four per cent 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. [~~The rates of such tax imposed upon persons occupying short term rentals shall not exceed four per cent of the per diem rental rate for each room, provided, however, such tax shall not be applicable to a permanent resident of such short term rental.~~]

For the purposes of this section the term "permanent resident" shall mean a person occupying any room or rooms in a hotel or motel [~~or short term rental~~] for at least ninety consecutive days.

§ 2. This act shall take effect on the same date and in the same manner as a chapter of the laws of 2023 amending the tax law relating to hotel and motel taxes in Ulster county, as proposed in legislative bills numbers S. 6896 and A. 7200, takes effect.

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

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