STATE OF NEW YORK

9865

IN ASSEMBLY

April 24, 2024

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

AN ACT to amend subdivision 1 of section 1 of chapter 693 of the laws of 1980, enabling the county of Albany to impose and collect taxes on occupancy of hotel or motel rooms in Albany county, in relation to the amount of tax authorized; and to amend section 3 of chapter 105 of the laws of 2009, amending chapter 693 of the laws of 1980 enabling the county of Albany to impose and collect taxes on occupancy of hotel or motel rooms in Albany county relating to revenues received from the collection of hotel or motel occupancy taxes, in relation to the effectiveness thereof

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 693 of the laws of 1980, enabling the county of Albany to impose and collect taxes on occupancy of hotel or motel rooms in Albany county, as amended by chapter 105 of the laws of 2009, is amended to read as follows:

(1) Notwithstanding any other provisions of law to the contrary, the county of Albany 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 or motel rooms in such county. The rates of such tax shall be six **and one-half** 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 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.

§ 2. Section 3 of chapter 105 of the laws of 2009, amending chapter 693 of the laws of 1980 enabling the county of Albany to impose and collect taxes on occupancy of hotel or motel rooms in Albany county relating to revenues received from the collection of hotel or motel

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

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occupancy taxes, as amended by chapter 337 of the laws of 2023, is amended to read as follows:

§ 3. This act shall take effect upon the adoption by the county of Albany of a local law imposing in such county the additional occupancy tax authorized by this act and shall expire and be deemed repealed December 31, [~~2024~~] 2027; provided that Albany county shall notify the legislative bill drafting commission upon the occurrence of the enactment of such local law in order that the commission may maintain an accurate and timely effective data base of the official text of the laws of the state of New York in furtherance of effecting the provisions of section 44 of the legislative law and section 70-b of the public officers law.

§ 3. This act shall take effect immediately; provided, however, that the amendments to subdivision 1 of section 1 of chapter 693 of the laws of 1980, enabling the county of Albany to impose and collect taxes on occupancy of hotel or motel rooms in Albany county, made by section one of this act shall not affect the repeal of such subdivision and shall be deemed repealed therewith.