STATE OF NEW YORK

10044

IN ASSEMBLY

May 2, 2024

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

AN ACT to amend the tax law, in relation to authorizing the city of Hudson to increase hotel and motel taxes

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

Section 1. Subdivision 1 of section 1202-dd of the tax law, as added by chapter 465 of the laws of 2016, is amended to read as follows:

(1) Notwithstanding any other provisions of law to the contrary, the city of Hudson, Columbia county, is hereby authorized and empowered to adopt and amend local laws imposing in such city 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 city. For the purposes of this section, the term "hotel" or "motel" shall mean and include any facility or building or portion thereof providing lodging on an overnight basis and shall include facilities designated and commonly known as "bed and breakfast" and "tourist" facilities. The rates of such tax shall not exceed [~~four~~] **five** percent of the per diem rental rate for each room, provided however, that 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. This act shall take effect immediately; provided, however, that the amendments to subdivision 1 of section 1202-dd of the tax law made by section one of this act shall not affect the repeal of such subdivision and shall be deemed to be repealed therewith.

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

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