

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:

1 Section 1. Subdivision 1 of section 1202-dd of the tax law, as added
2 by chapter 465 of the laws of 2016, is amended to read as follows:
3 (1) Notwithstanding any other provisions of law to the contrary, the
4 city of Hudson, Columbia county, is hereby authorized and empowered to
5 adopt and amend local laws imposing in such city a tax, in addition to
6 any other tax authorized and imposed pursuant to this article such as
7 the legislature has or would have the power and authority to impose upon
8 persons occupying hotel or motel rooms in such city. For the purposes of
9 this section, the term "hotel" or "motel" shall mean and include any
10 facility or building or portion thereof providing lodging on an over-
11 night basis and shall include facilities designated and commonly known
12 as "bed and breakfast" and "tourist" facilities. The rates of such tax
13 shall not exceed [~~four~~] five percent of the per diem rental rate for
14 each room, provided however, that such tax shall not be applicable to a
15 permanent resident of a hotel or motel. For the purposes of this section
16 the term "permanent resident" shall mean a person occupying any room or
17 rooms in a hotel or motel for at least thirty consecutive days.
18 § 2. This act shall take effect immediately; provided, however, that
19 the amendments to subdivision 1 of section 1202-dd of the tax law made
20 by section one of this act shall not affect the repeal of such subdivi-
21 sion and shall be deemed to be repealed therewith.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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