STATE OF NEW YORK

10075

IN ASSEMBLY

May 3, 2024

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

AN ACT to amend 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 applicability 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. **For purposes of this section, the term "hotel" or "motel" shall mean and include any facility consisting of rentable units that provides lodging on an overnight basis, to be known as a "short-term rental".** The rates of such tax **imposed upon persons occupying hotel or motel rooms** shall be six 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. **The rates of such tax imposed upon persons occupying short-term rentals shall be six 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 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 thirty consecutive days.

§ 2. This act shall take effect on the one hundred eightieth day after it shall have become a law; provided, however, that the amendments to subdivision 1 of section 1 of chapter 693 of the laws of 1980 made by section one of this act shall not affect the repeal of such subdivision and shall be deemed repealed therewith.

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

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