STATE OF NEW YORK

7200

2023-2024 Regular Sessions

IN ASSEMBLY

May 12, 2023

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 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. Subdivisions 1, 2 and 9 of section 1202-l of the tax law, as added by chapter 221 of the laws of 1991, are 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 [~~providing lodging on an overnight basis and shall include those facilities designated and commonly known as "bed and breakfast" and "tourist" facilities~~] **consisting of rentable units and providing lodging on an overnight basis**.

The rates of such tax **imposed upon persons occupying hotel or motel rooms** shall not exceed [~~two~~] **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.

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

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(2) Such tax may be collected and administered by the [~~county treasurer~~] **commissioner of finance** of the county of Ulster by such means and in such manner as other taxes which are now collected and administered by such officer or as otherwise may be provided by such local law.

(9) All revenues resulting from the imposition of the tax authorized by this section shall be paid into the treasury of the county of Ulster and shall be credited to and deposited in the general fund of the county[~~; and the local law shall provide that ten percent, or no less than one hundred fifty thousand dollars, whichever is greater, of the revenues generated annually shall be credited to and deposited in a special tourism and convention fund and the collections therefrom shall thereafter be allocated by the county legislature of Ulster county only for tourism and convention promotion and development. The funds so allocated shall be used solely for the purpose of promoting Ulster county, its cities, towns, villages and the region in order to increase convention/trade show and tourist business. The county may contract with a not-for-profit corporation for promotional services to assist the county in its tourism and conventions promotion and development efforts. Tourism and conventions promotion and development being specifically defined as the placing and purchasing of advertising promoting the county, and engaging in such other efforts as are designed to induce tourist and convention attraction to Ulster county~~].

§ 2. This act shall take effect immediately.