STATE OF NEW YORK

9550--A

R. R. 60

IN ASSEMBLY

March 20, 2024

Introduced by M. of A. PRETLOW -- read once and referred to the Committee on Ways and Means -- reported and referred to the Committee on Rules -- ordered to a third reading -- amended on the special order of third reading, ordered reprinted as amended, retaining its place on the special order of third reading

AN ACT to amend the tax law, in relation to increasing the occupancy tax rate authorized in the city of Yonkers; and to amend chapter 62 of the laws of 2015 amending the tax law relating to the imposition of an occupancy tax in the city of Yonkers, in relation to extending 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 1202-x of the tax law, as added by chapter 62 of the laws of 2015, is amended to read as follows:

(1) Notwithstanding any other provision of law to the contrary, the city of Yonkers, in the county of Westchester, 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 any room for hire in any hotel. For the purposes of this section, the term "hotel" shall mean a building or portion of it which is regularly used and kept open as such for the lodging of guests. The term "hotel" includes an apartment hotel, a motel or a boarding house, whether or not meals are served. The rate of such tax shall not exceed [~~three~~] **five and seven-eighths** percent of the per diem rental rate for each room whether such room is rented on a daily or longer basis.

§ 2. Section 2 of chapter 62 of the laws of 2015 amending the tax law relating to the imposition of an occupancy tax in the city of Yonkers, as amended by chapter 224 of the laws of 2021, is amended to read as follows:

§ 2. This act shall take effect immediately and shall expire and be deemed repealed September 1, [~~2024~~] **2027**.

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

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§ 3. This act shall take effect immediately; provided, however, that the amendments to subdivision 1 of section 1202-x of the tax law, made by section one of this act, shall not affect the repeal of such section and shall be deemed repealed therewith.