

# STATE OF NEW YORK

9911--A

## IN ASSEMBLY

April 26, 2024

Introduced by M. of A. TAGUE -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to establishing an occupancy tax in the village of Catskill; and providing for the repeal of such provisions upon expiration thereof

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

1 Section 1. The tax law is amended by adding a new section 1202-bbb to  
2 read as follows:

3 § 1202-bbb. Occupancy tax in the of village of Catskill. (1) Notwith-  
4 standing any other provisions of law to the contrary, the village of  
5 Catskill, in the county of Greene, is hereby authorized and empowered to  
6 adopt and amend local laws imposing in such village a tax, in addition  
7 to any other tax authorized and imposed pursuant to this article, such  
8 as the legislature has or would have the power and authority to impose  
9 upon persons occupying any facility or short-term rental providing lodg-  
10 ing on an overnight basis. The rates of such tax shall be four percent  
11 of the per diem rental rate for each room provided, however, such tax  
12 shall not be applicable to a permanent resident of facility or short-  
13 term rental. For the purposes of this section the term "permanent resi-  
14 dent" shall mean a person occupying any room or rooms in any facility or  
15 short-term rental providing lodging on an overnight basis for at least  
16 thirty consecutive days.

17 (2) Such taxes may be collected and administered by the village treas-  
18 urer or other fiscal officers of the village of Catskill by such means  
19 and in such manner as other taxes which are now collected and adminis-  
20 tered by such officers or as otherwise may be provided by such local  
21 law.

22 (3) Such local laws may provide that any taxes imposed shall be paid  
23 by the person liable therefor to the owner of any facility or short-term  
24 rental providing lodging on an overnight basis occupied or to the person  
25 entitled to be paid the rent or charge for the facility or short-term  
26 rental providing lodging on an overnight basis occupied for and on

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

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1 account of the village of Catskill imposing the taxes and that such  
2 owner or person entitled to be paid the rent or charge shall be liable  
3 for the collection and payment of the taxes; and that such owner or  
4 person entitled to be paid the rent or charge shall have the same right  
5 in respect to collecting the taxes from the person occupying the facili-  
6 ty or short-term rental providing lodging on an overnight basis or in  
7 respect to nonpayment of the taxes by the person occupying the facility  
8 or short-term rental providing lodging on an overnight basis, as if the  
9 taxes were a part of the rent or charge and payable at the same time as  
10 the rent or charge; provided, however, that the village treasurer or  
11 other fiscal officers of the village, specified in such local laws,  
12 shall be joined as a party in any action or proceeding brought to  
13 collect the taxes by the owner or by the person entitled to be paid the  
14 rent or charge.

15 (4) Such local laws may provide for the filing of returns and the  
16 payment of the taxes on a monthly basis or on the basis of any longer or  
17 shorter period of time.

18 (5) This section shall not authorize the imposition of such taxes upon  
19 any of the following:

20 a. The state of New York, or any public corporation (including a  
21 public corporation created pursuant to agreement or compact with another  
22 state or the dominion of Canada), improvement district or other poli-  
23 tical subdivision of the state;

24 b. The United States of America, insofar as it is immune from taxa-  
25 tion; and

26 c. Any corporation or association, or trust, or community chest, fund  
27 or foundation organized and operated exclusively for religious, charita-  
28 ble or educational purposes, or for the prevention of cruelty to chil-  
29 dren or animals, and no part of the net earnings of which inures to the  
30 benefit of any private shareholder or individual and no substantial part  
31 of the activities of which is carrying on propaganda, or otherwise  
32 attempting to influence legislation; provided, however, that nothing in  
33 this paragraph shall include an organization operated for the primary  
34 purpose of carrying on a trade or business for profit, whether or not  
35 all of its profits are payable to one or more organizations described in  
36 this paragraph.

37 (6) Any final determination of the amount of any taxes payable here-  
38 under shall be reviewable for error, illegality or unconstitutionality  
39 or any other reason whatsoever by a proceeding under article seventy-  
40 eight of the civil practice law and rules if application therefor is  
41 made to the supreme court within thirty days after the giving of the  
42 notice of such final determination, provided, however, that any such  
43 proceeding under article seventy-eight of the civil practice law and  
44 rules shall not be instituted unless:

45 a. The amount of any taxes sought to be reviewed, with such interest  
46 and penalties thereon as may be provided for by local laws or regu-  
47 lations shall be first deposited and there is filed an undertaking,  
48 issued by a surety company authorized to transact business in this state  
49 and approved by the superintendent of financial services of this state  
50 as to solvency and responsibility, in such amount as a justice of the  
51 supreme court shall approve to the effect that if such proceeding be  
52 dismissed or the taxes confirmed the petitioner will pay all costs and  
53 charges which may accrue in the prosecution of such proceeding; or

54 b. At the option of the petitioner such undertaking may be in a sum  
55 sufficient to cover the taxes, interests and penalties stated in such  
56 determination plus the costs and charges which may accrue against it in

1 the prosecution of the proceeding, in which event the petitioner shall  
2 not be required to pay such taxes, interest or penalties as a condition  
3 precedent to the application.

4 (7) Where any taxes imposed hereunder shall have been erroneously,  
5 illegally or unconstitutionally collected and application for the refund  
6 thereof duly made to the proper fiscal officer or officers, and such  
7 officer or officers shall have made a determination denying such refund,  
8 such determination shall be reviewable by a proceeding under article  
9 seventy-eight of the civil practice law and rules, provided, however,  
10 that such proceeding is instituted within thirty days after the giving  
11 of the notice of such denial, that a final determination of taxes due  
12 was not previously made, and that an undertaking is filed with the prop-  
13 er fiscal officer or officers in such amount and with such sureties as a  
14 justice of the supreme court shall approve to the effect that if such  
15 proceeding be dismissed or the taxes confirmed, the petitioner will pay  
16 all costs and charges which may accrue in the prosecution of such  
17 proceeding.

18 (8) Except in the case of a willfully false or fraudulent return with  
19 intent to evade the taxes, no assessment of additional taxes shall be  
20 made after the expiration of more than three years from the date of the  
21 filing of a return, provided, however, that where no return has been  
22 filed as provided by law the taxes may be assessed at any time.

23 (9) All revenues resulting from the imposition of the tax under the  
24 local laws shall be paid into the treasury of the village of Catskill  
25 and shall be credited to and deposited in the general fund of the  
26 village. Such revenues may be used for any lawful purpose.

27 (10) If any provision of this section or the application thereof to  
28 any person or circumstance shall be held invalid, the remainder of this  
29 section and the application of such provision to other persons or  
30 circumstances shall not be affected thereby.

31 § 2. This act shall take effect immediately and shall expire December  
32 31, 2027 when upon such date the provisions of this act shall be deemed  
33 repealed.