

STATE OF NEW YORK

3444

2023-2024 Regular Sessions

IN SENATE

January 31, 2023

Introduced by Sen. HELMING -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to authorizing Wayne county to impose a hotel, motel or seasonal rental occupancy tax; 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-ii to
2 read as follows:

3 § 1202-ii. Hotel, motel or seasonal rental occupancy taxes in Wayne
4 county. (1) Notwithstanding any other provision of law to the contrary,
5 the county of Wayne is hereby authorized and empowered to adopt and
6 amend local laws imposing in such county a tax, in addition to any other
7 tax authorized and imposed pursuant to this article, such as the legis-
8 lature has or would have the power and authority to impose upon persons
9 occupying hotel or motel rooms or seasonal rental properties in such
10 county. For the purposes of this section, the term "hotel" or "motel"
11 shall mean and include any facility providing lodging on an overnight
12 basis and shall include those facilities designated and commonly known
13 as "bed and breakfast" and "tourist" facilities. The term "seasonal
14 rental" shall mean any rental unit, including hotels, motels, cabins,
15 condominiums, single-family homes, duplexes or multifamily dwellings
16 which are rented or available to be rented only during the period March
17 first to December first.

18 The rates of such tax shall not exceed five percent of the per diem
19 rental rate for each room provided, however, that such tax shall not be
20 applicable to a permanent resident of a hotel or motel. For the purposes
21 of this section, the term "permanent resident" shall mean a person occu-
22 pying any room or rooms in a hotel or motel for at least thirty consec-
23 utive days.

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

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1 (2) Such tax may be collected and administered by the Wayne county
2 legislature, or other fiscal officers of Wayne county by such means and
3 in such manner as other taxes which are now collected and administered
4 by such officers or as otherwise may be provided by such local law.

5 (3) Such local laws may provide that any tax imposed shall be paid by
6 the person liable therefor to the owner of the hotel or motel room or
7 seasonal rental property occupied or to the person entitled to be paid
8 the rent or charge for the hotel or motel room or seasonal rental prop-
9 erty occupied for and on account of the county of Wayne imposing the tax
10 and that such owner or person entitled to be paid the rent or charge
11 shall be liable for the collection and payment of the tax; and that such
12 owner or person entitled to be paid the rent or charge shall have the
13 same right in respect to collecting the tax from the person occupying
14 the hotel or motel room or seasonal rental property, or in respect to
15 nonpayment of the tax by the person occupying the hotel or motel room or
16 seasonal rental property, as if the tax were a part of the rent or
17 charge and payable at the same time as the rent or charge; provided,
18 however, that the Wayne county treasurer, specified in such local law,
19 shall be joined as a party in any action or proceeding brought to
20 collect the tax by the owner or by the person entitled to be paid the
21 rent or charge.

22 (4) Such local laws may provide for the filing of returns and the
23 payment of the tax on a monthly basis or on the basis of any longer or
24 shorter period of time.

25 (5) This section shall not authorize the imposition of such tax upon
26 any transaction, by or with any of the following in accordance with
27 section twelve hundred thirty of this article:

28 a. The state of New York, or any public corporation; including a
29 public corporation created pursuant to agreement or compact with another
30 state or the Dominion of Canada, improvement district or other political
31 subdivision of the state;

32 b. The United States of America, insofar as it is immune from taxa-
33 tion;

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

45 (6) Any final determination of the amount of any tax payable hereunder
46 shall be reviewable for error, illegality or unconstitutionality or any
47 other reason whatsoever by a proceeding under article seventy-eight of
48 the civil practice law and rules if application therefor is made to the
49 supreme court within thirty days after the giving of the notice of such
50 final determination, provided, however, that any such proceeding under
51 article seventy-eight of the civil practice law and rules shall not be
52 instituted unless:

53 a. The amount of any tax sought to be reviewed, with such interest and
54 penalties thereon as may be provided for by local law or regulation
55 shall be first deposited and there is filed an undertaking, issued by a
56 surety company authorized to transact business in the state and approved

1 by the superintendent of financial services of this state as to solvency
2 and responsibility, in such amount as a justice of the supreme court
3 shall approve to the effect that if such proceeding be dismissed or the
4 tax confirmed the petitioner will pay all costs and charges which may
5 accrue in the prosecution of such proceeding; or

6 b. At the option of the petitioner such undertaking may be in a sum
7 sufficient to cover the taxes, interests, and penalties stated in such
8 determination plus the costs and charges which may accrue against it in
9 the prosecution of the proceeding, in which event the petitioner shall
10 not be required to pay such taxes, interest or penalties as a condition
11 precedent to the application.

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

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

31 (9) All revenues resulting from the imposition of the tax under the
32 local laws shall be paid into the treasury of the county of Wayne and
33 shall be credited to and deposited in the general fund of the county,
34 thereafter to be allocated for tourist and convention development in the
35 county of Wayne and the surrounding tourist region; provided, however,
36 that such local laws shall provide that the county shall be authorized
37 to retain up to a maximum of five percent of such revenue to defer the
38 necessary expenses of the county in administering such tax. The revenue
39 derived from the tax, after deducting the amount provided for adminis-
40 tering such tax, as so authorized by local law, shall be appropriated
41 annually by the county legislature upon adoption of the budget for the
42 county of Wayne to enhance the general economy of the county of Wayne,
43 its city, towns and villages, and the general economy of the tourist
44 region in which the county of Wayne is located, through the promotion of
45 regional tourism, tourist activities, conventions, trade shows, special
46 events, tourist attractions and other directly related and supporting
47 activities.

48 (10) If any provision of this section or the application thereof to
49 any person or circumstance shall be held invalid, the remainder of this
50 section and the application of such provision to other persons or
51 circumstances shall not be affected thereby.

52 § 2. This act shall take effect immediately and shall expire December
53 31, 2026 when upon such date the provisions of this act shall be deemed
54 repealed.