

STATE OF NEW YORK

8900--A

IN SENATE

March 26, 2024

Introduced by Sen. STEWART-COUSINS -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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:

- 1 Section 1. Subdivision 1 of section 1202-x of the tax law, as added by
2 chapter 62 of the laws of 2015, is amended to read as follows:
3 (1) Notwithstanding any other provision of law to the contrary, the
4 city of Yonkers, in the county of Westchester, is hereby authorized and
5 empowered to adopt and amend local laws imposing in such city a tax, in
6 addition to any other tax authorized and imposed pursuant to this arti-
7 cle, such as the legislature has or would have the power and authority
8 to impose upon persons occupying any room for hire in any hotel. For the
9 purposes of this section, the term "hotel" shall mean a building or
10 portion of it which is regularly used and kept open as such for the
11 lodging of guests. The term "hotel" includes an apartment hotel, a
12 motel or a boarding house, whether or not meals are served. The rate of
13 such tax shall not exceed [~~three~~ **five and seven-eighths**] percent of the
14 per diem rental rate for each room whether such room is rented on a
15 daily or longer basis.
16 § 2. Section 2 of chapter 62 of the laws of 2015 amending the tax law
17 relating to the imposition of an occupancy tax in the city of Yonkers,
18 as amended by chapter 224 of the laws of 2021, is amended to read as
19 follows:
20 § 2. This act shall take effect immediately and shall expire and be
21 deemed repealed September 1, [~~2024~~ **2027**].
22 § 3. This act shall take effect immediately; provided, however, that
23 the amendments to subdivision 1 of section 1202-x of the tax law, made
24 by section one of this act, shall not affect the repeal of such section
25 and shall be deemed repealed therewith.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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