

# STATE OF NEW YORK

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11474

## IN ASSEMBLY

May 21, 2026

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Introduced by COMMITTEE ON RULES -- (at request of M. of A. Magnarelli)  
-- read once and referred to the Committee on Ways and Means

AN ACT to amend chapter 519 of the laws of 2024 amending the tax law relating to authorizing the city of Syracuse to impose a hotel and motel tax, 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. Section 2 of chapter 519 of the laws of 2024 amending the  
2 tax law relating to authorizing the city of Syracuse to impose a hotel  
3 and motel tax, is amended to read as follows:

4 § 2. This act shall take effect immediately and shall apply to  
5 contracts entered into on or after such date; provided, however, that  
6 the provisions of this act shall expire and be deemed repealed December  
7 31, [~~2026~~ 2029].

8 § 2. This act shall take effect immediately.

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

LBD15971-01-6