STATE OF NEW YORK

10029

IN SENATE

April 23, 2026

Introduced by Sen. STEC -- 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 increasing the occupancy tax in the county of St. Lawrence

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

Section 1. Section 1202-l of the tax law, as added by chapter 522 of the laws of 1991, is renumbered 1202-ll.

§ 2. Subdivision 1 of section 1202-ll of the tax law, as added by chapter 522 of the laws of 1991, and such section as renumbered by section one of this act, is amended to read as follows:

(1) Notwithstanding any other provisions of law to the contrary, the county of St. Lawrence is hereby authorized and empowered to adopt and amend local laws imposing in such county a tax, in addition to any other tax authorized and imposed pursuant to this article, as the legislature has or would have the power and authority to impose upon persons occupying rooms in hotels or motels in such county. 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. Such tax shall be imposed at a rate or rates not to exceed [~~three~~] **five** percent of the per diem rental rate for each room whether such room is rented on a daily or longer basis.

§ 3. This act shall take effect immediately.

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

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