

# STATE OF NEW YORK

4887--B

2025-2026 Regular Sessions

## IN SENATE

February 13, 2025

Introduced by Sen. WALCZYK -- 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 -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to authorizing an occupancy tax in the county of Herkimer; 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-zz-3 to  
2 read as follows:

3 § 1202-zz-3. Occupancy tax in the county of Herkimer. (1) Notwith-  
4 standing any other provision of law to the contrary, the county of  
5 Herkimer, is hereby authorized and empowered to adopt and amend local  
6 laws imposing in such county a tax, in addition to any other tax author-  
7 ized and imposed pursuant to this article, such as the legislature has  
8 or would have the power and authority to impose upon persons occupying  
9 any room for hire in any hotel. For the purposes of this section, the  
10 term "hotel" shall mean a building or portion of such building which is  
11 rentable or consisting of rentable units providing lodging on an over-  
12 night basis for guests. The term "hotel" includes an apartment hotel, a  
13 motel, and facilities designated and commonly known as a "bed and break-  
14 fast" and similar "tourist" facilities, whether or not meals are served.  
15 The rate of such tax shall not exceed five percent of the per diem  
16 rental rate for each room whether such room is rented on a daily or  
17 longer basis.

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

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

5 (3) Such local laws may provide that any taxes imposed shall be paid  
6 by the person liable therefor to the owner of the room for hire in the  
7 tourist home, inn, club, hotel, motel, or other similar place of public  
8 accommodation occupied or to the person entitled to be paid the rent or  
9 charge the room for hire in the tourist home, inn, club, hotel, motel,  
10 or other similar place of public accommodation occupied for and on  
11 account of the county of Herkimer imposing the tax and that such owner  
12 or person entitled to be paid the rent or charge shall be liable for the  
13 collection and payment of the tax; and that such owner or person enti-  
14 tled to be paid the rent or charge shall have the same right in respect  
15 to collecting the tax from the person occupying the room for hire in the  
16 tourist home, inn, club, hotel, motel, or other similar place of public  
17 accommodation, or in respect to nonpayment of the tax by the person  
18 occupying the room for hire in the tourist home, inn, club, hotel,  
19 motel, or similar place of public accommodation, as if the taxes were a  
20 part of the rent or charge and payable at the same time as the rent or  
21 charge; provided, however, that the chief fiscal officer of the county,  
22 specified in such local laws, shall be joined as a party in any action  
23 or proceeding brought to collect the tax by the owner or by the person  
24 entitled to be paid the rent or charge.

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

28 (5) This section shall not authorize the imposition of such tax upon  
29 any of the following:

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

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

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

47 d. A permanent resident of a hotel or motel. For the purposes of this  
48 section, the term "permanent resident" shall mean a natural person occu-  
49 pying any room or rooms in a hotel or motel for at least ninety consec-  
50 utive days.

51 (6) Any final determination of the amount of any tax payable hereunder  
52 shall be reviewable for error, illegality or unconstitutionality or any  
53 other reason whatsoever by a proceeding under article seventy-eight of  
54 the civil practice law and rules if application therefor is made to the  
55 supreme court within thirty days after the giving of notice of such  
56 final determination, provided, however, that any such proceeding under

1 article seventy-eight of the civil practice law and rules shall not be  
2 instituted unless:

3 a. The amount of any tax sought to be reviewed, with such interest and  
4 penalties thereon as may be provided for by local laws or regulations  
5 shall be first deposited and there shall be filed an undertaking, issued  
6 by a surety company authorized to transact business in this state and  
7 approved by the superintendent of financial services of this state as to  
8 solvency and responsibility, in such amount as a justice of the supreme  
9 court shall approve to the effect that if such proceeding be dismissed  
10 or the tax confirmed the petitioner will pay all costs and charges which  
11 may accrue in the prosecution of such proceeding; or

12 b. At the option of the petitioner, such undertaking may be in a sum  
13 sufficient to cover the taxes, interests and penalties stated in such  
14 determination plus the costs and charges which may accrue against it in  
15 the prosecution of the proceeding, in which event the petitioner shall  
16 not be required to pay such taxes, interest or penalties as a condition  
17 precedent to the application.

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

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

37 (9) All revenues resulting from the imposition of the tax under the  
38 local laws shall be paid into the treasury of the county of Herkimer and  
39 shall be credited to and deposited in the general fund of the county.  
40 Such revenues may be used for any lawful purpose.

41 (10) Each enactment of such a local law may provide for the imposition  
42 of a hotel or motel tax for a period of time no longer than two years  
43 from the date of its enactment. Nothing in this section shall prohibit  
44 the adoption and enactment of local laws, pursuant to the provisions of  
45 this section, upon the expiration of any other local law adopted pursu-  
46 ant to this section.

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

51 § 2. This act shall take effect immediately and shall expire December  
52 31, 2029 when upon such date the provisions of this act shall be deemed  
53 repealed.