

STATE OF NEW YORK

10932

IN ASSEMBLY

April 10, 2026

Introduced by M. of A. McMAHON -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to authorizing an occupancy tax in the town of Amherst

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 1202-11 to
2 read as follows:

3 § 1202-11. Occupancy tax in the town of Amherst. (1) Notwithstanding
4 any other provision of law to the contrary, the town of Amherst, in the
5 county of Erie, is hereby authorized and empowered to adopt and amend
6 local laws imposing in such town a tax, in addition to any other tax
7 authorized and imposed pursuant to this article, such as the legislature
8 has or would have the power and authority to impose upon persons occupy-
9 ing any room for hire in any hotel. For the purposes of this section,
10 the term "hotel" shall mean a building or portion of it which is regu-
11 larly used and kept open as such for the lodging of guests. The term
12 "hotel" includes an apartment hotel, a motel or a boarding house, wheth-
13 er or not meals are served. The rate of such tax shall not exceed two
14 and one-half percent of the per diem rental rate for each room whether
15 such room is rented on a daily or longer basis.

16 (2) Such taxes may be collected and administered by the chief fiscal
17 officer of the town of Amherst by such means and in such manner as other
18 taxes which are now collected and administered by such officer or as
19 otherwise may be provided by such local laws.

20 (3) Such local laws may provide that any taxes imposed shall be paid
21 by the person liable therefor to the owner of the room for hire in the
22 tourist home, inn, club, hotel, motel or other similar place of public
23 accommodation occupied or to the person entitled to be paid the rent or
24 charge for the room for hire in the tourist home, inn, club, hotel,
25 motel or other similar place of public accommodation occupied for and on
26 account of the town of Amherst imposing the tax and that such owner or
27 person entitled to be paid the rent or charge shall be liable for the
28 collection and payment of the tax; and that such owner or person enti-

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

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1 tled to be paid the rent or charge shall have the same right in respect
2 to collecting the tax from the person occupying the room for hire in the
3 tourist home, inn, club, hotel, motel or other similar place of public
4 accommodation, or in respect to nonpayment of the tax by the person
5 occupying the room for hire in the tourist home, inn, club, hotel, motel
6 or similar place of public accommodation, as if the taxes were a part of
7 the rent or charge and payable at the same time as the rent or charge;
8 provided, however, that the chief fiscal officer of the town, specified
9 in such local laws, shall be joined as a party in any action or proceed-
10 ing brought to collect the tax by the owner or by the person entitled to
11 be paid the rent or charge.

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

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

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

21 b. The United States of America, insofar as it is immune from taxa-
22 tion; or

23 c. Any corporation or association, or trust, or community chest, fund
24 or foundation organized and operated exclusively for religious, charita-
25 ble or educational purposes, or for the prevention of cruelty to chil-
26 dren or animals, and no part of the net earnings of which inures to the
27 benefit of any private shareholder or individual and no substantial part
28 of the activities of which is carrying on propaganda, or otherwise
29 attempting to influence legislation; provided, however, that nothing in
30 this paragraph shall include an organization operated for the primary
31 purpose of carrying on a trade or business for profit, whether or not
32 all of its profits are payable to one or more organizations described in
33 this paragraph.

34 d. A permanent resident of a hotel or motel. For the purposes of this
35 section, the term "permanent resident" shall mean a natural person occu-
36 pying any room or rooms in a hotel or motel for at least thirty consec-
37 utive days.

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

46 a. The amount of any tax sought to be reviewed, with such interest and
47 penalties thereon as may be provided for by local laws or regulations
48 shall be first deposited and there shall be filed an undertaking, issued
49 by a surety company authorized to transact business in this state and
50 approved by the superintendent of financial services as to solvency and
51 responsibility, in such amount as a justice of the supreme court shall
52 approve to the effect that if such proceeding be dismissed or the tax
53 confirmed the petitioner will pay all costs and charges which may accrue
54 in the prosecution of such proceeding; or

55 b. At the option of the petitioner, such undertaking may be in a sum
56 sufficient to cover the taxes, interests and penalties stated in such

1 determination plus the costs and charges which may accrue against it in
2 the prosecution of the proceeding, in which event the petitioner shall
3 not be required to pay such taxes, interest or penalties as a condition
4 precedent to the application.

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

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

24 (9) All revenues resulting from the imposition of the tax under the
25 local laws shall be paid into the treasury of the town of Amherst and
26 shall be credited to and deposited in the general fund of the town.
27 Seventy-five percent of such revenues shall be used for any lawful
28 purposes and twenty-five percent of such revenues shall be used for
29 capital improvements at town-owned facilities related to youth and
30 amateur sports, health and wellness activities, community centers,
31 parks, and playgrounds.

32 (10) If any provision of this section or the application thereof to
33 any person or circumstance shall be held invalid, the remainder of this
34 section and the application of such provision to other persons or
35 circumstances shall not be affected thereby.

36 § 2. This act shall take effect immediately.