# STATE OF NEW YORK

422

2025-2026 Regular Sessions

# IN ASSEMBLY

**(Prefiled)**

January 8, 2025

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

AN ACT to amend the tax law, in relation to the occupancy tax in the village of Catskill

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

Section 1. Subdivisions 1 and 3 of section 1202-bbb of the tax law, as added by a chapter of the laws of 2024 amending the tax law relating to establishing an occupancy tax in the village of Catskill, as proposed in legislative bills numbers S. 9264-A and A. 9911-A, are amended to read as follows:

(1) Notwithstanding any other provisions of law to the contrary, the village of Catskill, in the county of Greene, is hereby authorized and empowered to adopt and amend local laws imposing in such village a tax, in addition to any other tax authorized and imposed pursuant to this article, such as the legislature has or would have the power and authority to impose upon persons occupying any [~~facility or short-term rental~~] **hotel or motel** providing lodging on an overnight basis. **For the purposes of this section, the term "hotel" or "motel" shall mean and include any facility providing lodging on an overnight basis and shall include those facilities designated and commonly known as "bed and breakfast" and "tourist" facilities.** The rates of such tax shall be four percent of the per diem rental rate for each room provided, however, such tax shall not be applicable to a permanent resident of [~~facility or short-term rental~~] **hotel or motel**. For the purposes of this section the term "permanent resident" shall mean a person occupying any room or rooms in any [~~facility or short-term rental~~] **hotel or motel** providing lodging on an overnight basis for at least thirty consecutive days.

(3) Such local laws may provide that any taxes imposed shall be paid by the person liable therefor to the owner of any [~~facility or short-~~

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

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~~term rental~~] **hotel or motel** providing lodging on an overnight basis occupied or to the person entitled to be paid the rent or charge for the [~~facility or short-term rental~~] **hotel or motel** providing lodging on an overnight basis occupied for and on account of the village of Catskill imposing the taxes and that such owner or person entitled to be paid the rent or charge shall be liable for the collection and payment of the taxes; and that such owner or person entitled to be paid the rent or charge shall have the same right in respect to collecting the taxes from the person occupying the [~~facility or short-term rental~~] **hotel or motel** providing lodging on an overnight basis or in respect to nonpayment of the taxes by the person occupying the [~~facility or short-term rental~~] **hotel or motel** providing lodging on an overnight basis, as if the taxes were a part of the rent or charge and payable at the same time as the rent or charge; provided, however, that the village treasurer or other fiscal officers of the village, specified in such local laws, shall be joined as a party in any action or proceeding brought to collect the taxes by the owner or by the person entitled to be paid the rent or charge.

§ 2. This act shall take effect on the same date and in the same manner as a chapter of the laws of 2024 amending the tax law relating to establishing an occupancy tax in the village of Catskill, as proposed in legislative bills numbers S. 9264-A and A. 9911-A, takes effect; and provided, however, that the amendments to section 1202-bbb of the tax law, made by section one of this act, shall not affect the expiration of such section and shall be deemed repealed therewith.