

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:

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

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

23 (3) Such local laws may provide that any taxes imposed shall be paid
24 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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1 ~~term rental~~ hotel or motel providing lodging on an overnight basis
2 occupied or to the person entitled to be paid the rent or charge for the
3 [~~facility or short term rental~~] hotel or motel providing lodging on an
4 overnight basis occupied for and on account of the village of Catskill
5 imposing the taxes and that such owner or person entitled to be paid the
6 rent or charge shall be liable for the collection and payment of the
7 taxes; and that such owner or person entitled to be paid the rent or
8 charge shall have the same right in respect to collecting the taxes from
9 the person occupying the [~~facility or short term rental~~] hotel or motel
10 providing lodging on an overnight basis or in respect to nonpayment of
11 the taxes by the person occupying the [~~facility or short term rental~~]
12 hotel or motel providing lodging on an overnight basis, as if the taxes
13 were a part of the rent or charge and payable at the same time as the
14 rent or charge; provided, however, that the village treasurer or other
15 fiscal officers of the village, specified in such local laws, shall be
16 joined as a party in any action or proceeding brought to collect the
17 taxes by the owner or by the person entitled to be paid the rent or
18 charge.

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