

STATE OF NEW YORK

8273--B

2025-2026 Regular Sessions

IN ASSEMBLY

May 7, 2025

Introduced by M. of A. SHRESTHA -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to authorizing the town of Gardiner to impose a hotel and motel tax; 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 1202-11 to
2 read as follows:

3 § 1202-11. Hotel or motel taxes in the town of Gardiner. (1) Notwith-
4 standing any other provisions of law to the contrary, the town of Gardi-
5 ner, in the county of Ulster, is hereby authorized and empowered to
6 adopt and amend local laws imposing in such town a tax, in addition to
7 any other tax authorized and imposed pursuant to this article such as
8 the legislature has or would have the power and authority to impose upon
9 persons occupying hotel or motel rooms in such town. For the purposes of
10 this section the term "hotel" or "motel" shall mean any facility or
11 portion thereof where single rooms or suites of rooms are rented or
12 hired out to be occupied or which are occupied by transient guests who
13 are lodged overnight, with or without meals, for sleeping purposes for
14 compensation, whether the compensation be paid directly or indirectly
15 and shall include those facilities designated and commonly known as "bed
16 and breakfast" and "tourist" facilities. The rates of such tax shall not
17 exceed five percent of the per diem rental rate for each room, provided
18 however, that such tax shall not be applicable to a permanent resident
19 of a hotel or motel. For the purposes of this section the term "perma-
20 nent resident" shall mean a person occupying any room or rooms in a
21 hotel or motel for at least ninety consecutive days.

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

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1 (2) Such tax may be collected and administered by the chief fiscal
2 officer of the town of Gardiner 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 tax imposed shall be paid by
6 the person liable therefor to the owner of the hotel or motel room occu-
7 pied or to the person entitled to be paid the rent or charge for the
8 hotel or motel room occupied for and on account of the town of Gardiner
9 imposing the tax and that such owner or person entitled to be paid the
10 rent or charge shall be liable for the collection and payment of the
11 tax; and that such owner or person entitled to be paid the rent or
12 charge shall have the same right in respect to collecting the tax from
13 the person occupying the hotel or motel room, or in respect to nonpay-
14 ment of the tax by the person occupying the hotel or motel room, as if
15 the tax were a part of the rent or charge and payable at the same time
16 as the rent or charge; provided, however, that the chief fiscal officer
17 of the town, specified in such local law, shall be joined as a party in
18 any action or proceeding brought to collect the tax by the owner or by
19 the person entitled to be paid the rent or charge.

20 (4) Such local laws may provide for the filing of returns and the
21 payment of the tax on a monthly basis or on the basis of any longer or
22 shorter period of time.

23 (5) This section shall not authorize the imposition of such tax upon
24 any transaction, by or with any of the following in accordance with
25 section twelve hundred thirty of this article:

26 a. The state of New York, or any public corporation (including a
27 public corporation created pursuant to agreement or compact with another
28 state or the Dominion of Canada), improvement district or other poli-
29 tical subdivision of the state;

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

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

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

51 a. The amount of any tax sought to be reviewed, with such interest and
52 penalties thereon as may be provided for by local law shall be first
53 deposited and there is filed an undertaking, issued by a surety company
54 authorized to transact business in this state and approved by the super-
55 intendent of financial services of this state as to solvency and respon-
56 sibility, in such amount as a justice of the supreme court shall approve

1 to the effect that if such proceeding be dismissed or the tax confirmed
2 the petitioner will pay all costs and charges which may accrue in the
3 prosecution of such proceeding; or

4 b. At the option of the petitioner such undertaking may be in a sum
5 sufficient to cover the taxes, interests and penalties stated in such
6 determination plus the costs and charges which may accrue against it in
7 the prosecution of the proceeding, in which event the petitioner shall
8 not be required to pay such taxes, interest or penalties as a condition
9 precedent to the application.

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

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

29 (9) All revenues resulting from the imposition of the tax under the
30 local laws shall be paid into the treasury of the town of Gardiner and
31 shall be credited to and deposited in the general fund of the town. Such
32 revenues may be used to support municipal services, infrastructure, and
33 other essential expenditures as determined by the town board.

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

38 § 2. This act shall take effect immediately and shall expire and be
39 deemed repealed 3 years after such date.