

# STATE OF NEW YORK

7195

2025-2026 Regular Sessions

## IN SENATE

April 3, 2025

Introduced by Sen. BORRELLO -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the chapter 405 of the laws of 2007, amending the tax law relating to increasing hotel/motel taxes in Chautauqua county, in relation to extending the expiration of such provisions; and to amend chapter 335 of the laws of 2023, amending the tax law relating to the allocation of revenue from the hotel and motel taxes in Chautauqua county, in relation to extending the expiration of such provisions

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

- 1 Section 1. Section 2 of chapter 405 of the laws of 2007, amending the  
2 tax law relating to increasing hotel/motel taxes in Chautauqua county,  
3 as amended by chapter 335 of the laws of 2023, is amended to read as  
4 follows:  
5 § 2. This act shall take effect December 1, 2007 and shall expire and  
6 be deemed repealed November 30, [~~2025~~] 2027.  
7 § 2. Section 5 of chapter 335 of the laws of 2023, amending the tax  
8 law in relation to allocation of revenue from the hotel and motel taxes  
9 in Chautauqua county, is amended to read as follows:  
10 § 5. This act shall take effect immediately; provided however, that  
11 the provisions of sections one and two of this act shall take effect  
12 December 1, 2023; provided further, however, that the provisions of  
13 section two of this act shall expire and be deemed repealed November 30,  
14 [~~2025~~] 2027, when upon such date the provisions of section three of this  
15 act shall take effect.  
16 § 3. This act shall take effect immediately.

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

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