

# STATE OF NEW YORK

7368

2025-2026 Regular Sessions

## IN SENATE

April 11, 2025

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

AN ACT to amend the tax law, in relation to increasing the hotel or motel tax in the county of Clinton

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

1 Section 1. Subdivision 1 of section 1202-z of the tax law, as added by  
2 chapter 361 of the laws of 2008, is amended to read as follows:

3 (1) Notwithstanding any other provisions of law to the contrary, the  
4 county of Clinton is hereby authorized and empowered to adopt and amend  
5 local laws imposing in such county a tax, in addition to any other tax  
6 authorized and imposed pursuant to this article such as the county  
7 legislature has or would have the power and authority to impose upon  
8 persons occupying hotel or motel rooms in such county. For the purposes  
9 of this section, the term "hotel" or "motel" shall mean and include any  
10 facility providing lodging on an overnight basis and shall include those  
11 facilities designated and commonly known as "bed and breakfast" and  
12 "tourist" facilities.

13 The rates of such tax shall not exceed [~~three~~] five percent of the per  
14 diem rental rate for each room, provided however, that such tax shall  
15 not be applicable to a permanent resident of a hotel or motel. For the  
16 purposes of this section the term "permanent resident" shall mean a  
17 person occupying any room or rooms in a hotel or motel for at least  
18 thirty consecutive days.

19 § 2. 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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