STATE OF NEW YORK

7867

2025-2026 Regular Sessions

IN SENATE

May 12, 2025

Introduced by Sen. WALCZYK -- 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 permitting funds collected from the Oswego county occupancy tax to be used on making tourism related capital improvements

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

Section 1. Subdivisions 1, 3, and 9 of section 1202-h of the tax law, as added by chapter 404 of the laws of 1988 and subdivision 1 as amended by chapter 224 of the laws of 2015, are amended to read as follows:

(1) Notwithstanding any other provisions of law to the contrary, the county of Oswego is hereby authorized and empowered to adopt and amend local laws imposing in such county 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 [~~tourist home, inn,~~] a hotel or motel [~~rooms~~] room in such county. For the purposes of this section, the term "hotel" or "motel" shall mean any facility providing lodging on an overnight basis. 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 such [~~tourist home, inn,~~] hotel or motel or to rooms in such lodging facilities having [~~less than six~~] one or more rentable units. For the purposes of this section, the term "permanent resident" shall mean a person occupying any room or rooms in a hotel or motel 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 the [~~tourist home, inn,~~] hotel or motel room occupied or to the person entitled to be paid the rent or charge for the [~~tourist home, inn,~~] hotel or motel room occupied for and on account of the county of Oswego imposing the taxes and that

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

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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 [~~tourist home, inn,~~] hotel or motel room, or in respect to nonpayment of the taxes by the person occupying the [~~tourist home, inn,~~] hotel or motel room, 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 county treasurer or other fiscal officers of the county , 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.

(9) Revenues resulting from the imposition of the tax authorized by this section shall be paid into the treasury of the county of Oswego and shall be credited to and deposited in a special tourism and convention fund and the collections therefrom, excluding the cost of administration, shall thereafter be allocated by the county legislature of Oswego county only for tourism and convention development. The funds so allocated shall be used for the purpose of promoting Oswego county, its cities, towns and villages, in order to increase convention/trade show and tourist business**, and making tourism related capital improvements**.

§ 2. This act shall take effect on the first of January next succeeding the date on which it shall have become a law.