

STATE OF NEW YORK

9850

IN SENATE

April 8, 2026

Introduced by Sen. ZELLNER -- 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 authorizing an occupancy tax in the town of Amherst

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. Occupancy tax in the town of Amherst. (1) Notwithstanding
4 any other provision of law to the contrary, the town of Amherst, in the
5 county of Erie, is hereby authorized and empowered to adopt and amend
6 local laws imposing in such town a tax, in addition to any other tax
7 authorized and imposed pursuant to this article, such as the legislature
8 has or would have the power and authority to impose upon persons occupy-
9 ing any room for hire in any hotel. For the purposes of this section,
10 the term "hotel" shall mean a building or portion of it which is regu-
11 larly used and kept open as such for the lodging of guests. The term
12 "hotel" includes an apartment hotel, a motel or a boarding house, wheth-
13 er or not meals are served. The rate of such tax shall not exceed two
14 and one-half percent of the per diem rental rate for each room whether
15 such room is rented on a daily or longer basis.

16 (2) Such taxes may be collected and administered by the chief fiscal
17 officer of the town of Amherst by such means and in such manner as other
18 taxes which are now collected and administered by such officer or as
19 otherwise may be provided by such local laws.

20 (3) Such local laws may provide that any taxes imposed shall be paid
21 by the person liable therefor to the owner of the room for hire in the
22 tourist home, inn, club, hotel, motel or other similar place of public
23 accommodation occupied or to the person entitled to be paid the rent or
24 charge for the room for hire in the tourist home, inn, club, hotel,
25 motel or other similar place of public accommodation occupied for and on
26 account of the town of Amherst imposing the tax and that such owner or
27 person entitled to be paid the rent or charge shall be liable for the

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

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1 collection and payment of the tax; and that such owner or person enti-
2 tled to be paid the rent or charge shall have the same right in respect
3 to collecting the tax from the person occupying the room for hire in the
4 tourist home, inn, club, hotel, motel or other similar place of public
5 accommodation, or in respect to nonpayment of the tax by the person
6 occupying the room for hire in the tourist home, inn, club, hotel, motel
7 or similar place of public accommodation, as if the taxes were a part of
8 the rent or charge and payable at the same time as the rent or charge;
9 provided, however, that the chief fiscal officer of the town, specified
10 in such local laws, shall be joined as a party in any action or proceed-
11 ing brought to collect the tax by the owner or by the person entitled to
12 be paid the rent or charge.

13 (4) Such local laws may provide for the filing of returns and the
14 payment of the taxes on a monthly basis or on the basis of any longer or
15 shorter period of time.

16 (5) This section shall not authorize the imposition of such tax upon
17 any of the following:

18 a. The state of New York, or any public corporation (including a
19 public corporation created pursuant to agreement or compact with another
20 state or the dominion of Canada), improvement district or other poli-
21 tical subdivision of the state;

22 b. The United States of America, insofar as it is immune from taxa-
23 tion; or

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

35 d. A permanent resident of a hotel or motel. For the purposes of this
36 section, the term "permanent resident" shall mean a natural person occu-
37 pying any room or rooms in a hotel or motel for at least thirty consec-
38 utive days.

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

47 a. The amount of any tax sought to be reviewed, with such interest and
48 penalties thereon as may be provided for by local laws or regulations
49 shall be first deposited and there shall be filed an undertaking, issued
50 by a surety company authorized to transact business in this state and
51 approved by the superintendent of financial services as to solvency and
52 responsibility, in such amount as a justice of the supreme court shall
53 approve to the effect that if such proceeding be dismissed or the tax
54 confirmed the petitioner will pay all costs and charges which may accrue
55 in the prosecution of such proceeding; or

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

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

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

26 (9) All revenues resulting from the imposition of the tax under the
27 local laws shall be paid into the treasury of the town of Amherst and
28 shall be credited to and deposited in the general fund of the town.
29 Seventy-five percent of such revenues shall be used for any lawful
30 purposes and twenty-five percent of such revenues shall be used for
31 capital improvements at town-owned facilities related to youth and
32 amateur sports, health and wellness activities, community centers,
33 parks, and playgrounds.

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.