§ 85-a. Taxation of transient merchants. The legislative body of a city, the town board of a town or the board of trustees of a village has power to provide that a tax shall be levied upon all persons or corporations conducting transient retail business therein, and may provide for the collection of such tax by requiring a permit and bond, cash deposit or other security before the commencement of business by such persons or corporations. Such tax shall be based upon the gross amount of sales and shall be at the same rate as other property is taxed for the year in such city, town or village. If at the time such tax becomes due and payable, the tax rate for the current year of such city, town or village has not been fixed, the same shall be estimated by the assessors thereof. An ordinance, local law or resolution providing for a tax hereunder may require verified reports to be filed from time to time relating to stock and sales, and may make such further requirements as may be necessary in order to determine the amount of such tax, and to provide for the collection thereof. A transient business is one conducted in a store, hotel, house, building or structure for the sale at retail of goods, wares or merchandise, excepting food products, and which is intended to be conducted for a temporary period of time and not permanently. If the place in which a business is conducted is rented or leased for a period of six months or less, such fact shall be presumptive evidence that the business carried on therein is a transient business. Any person or corporation failing to pay said tax, or failing to obey the provisions of an ordinance, local law or resolution adopted hereunder, shall be guilty of a misdemeanor.