

**Requesting Enactment Of A Senate Bill And Assembly Bill In The New York State Legislature For A Special Law In Relation To The Hotel And Motel Room Occupancy Tax Rate In Ulster County**

***WITHDRAWN BY SPONSOR***

Referred to: The Ways and Means Committee (Chairwoman Archer and Legislators Bartels, Gavaris, Haynes, Maio, Ronk, and Walter)

Chairwoman of the Ways and Means Committee, Lynn Archer, offers the following:

WHEREAS, Article IX of the New York State Constitution and Section 40 of the Municipal Home Rule Law provide for the enactment of special laws by the New York State Legislature initiated by a Home Rule Request from a local municipality; and

WHEREAS, the Legislature of Ulster County wishes to submit a Home Rule Request seeking to enact special legislation affecting N.Y.S. Tax Law Section 1202-1; and

WHEREAS, on January 10, 2005, the Ulster County Legislature reinstated Local Law Number 5 of 1991, which imposed a two (2%) percent Hotel and Motel Room Occupancy Tax in accordance with legislative authority granted by the New York State Legislature through its enactment of Section 1202-1 of the Tax Law; and

WHEREAS, the Ulster County Legislature finds that it is necessary and imperative to increase the Hotel & Motel Room Occupancy Tax rate from two (2%) percent to four (4%) percent, to provide revenue to meet the ever-increasing costs associated with required and/or mandated and under-funded programs; and

WHEREAS, it is essential to maximize and utilize visitor dollars for investment back into the County to ensure tourism in Ulster County continues to flourish, as well as to maintain and improve our roads and bridges utilized by our residents and visitors alike; and

WHEREAS, it is hereby determined that a necessity exists for such legislation in that the County of Ulster does not have the power to enact such legislation by Local Law; now, therefore be it

RESOLVED, the Ulster County Legislature, pursuant to Article IX of the New York State Constitution and Section 40 of the Municipal Home Rule Law, requests that the New York State Legislature enact legislation amending New York State Tax Law Section 1202-1, increasing the Hotel & Motel Occupancy Tax rate from two (2%) percent to four (4%) percent, as follows:

**Resolution No. 101      March 17, 2020**

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New York State Tax Law Section 1202-1:

Notwithstanding any other provision of law to the contrary, the county of Ulster 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 hotel or motel rooms in such county. For the purposes of this section, the term “hotel” or “motel” shall mean and include any facility providing lodging on an overnight basis and shall include those facilities designated and commonly known as “bed and breakfast” and “tourist” facilities. The rates of such tax shall not exceed four per cent of the per diem rental rate for each room, provided, however, such tax shall not be applicable to a permanent resident of such hotel or motel. 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 ninety consecutive days.”

and, be it further

RESOLVED, that these intentions be transmitted to the New York State Senate and New York State Assembly, and, be it further

RESOLVED, that the Clerk of the Ulster County Legislature shall send a Home Rule Request pursuant to Article IX of the New York State Constitution and Section 40 of the Municipal Home Rule Law by the New York State Legislature upon introduction of requested bills,

and move its adoption.

ADOPTED BY THE FOLLOWING VOTE:

AYES:

NOES:

Postponed in Committee: Ways and Means for One Week on March 10, 2020

Passed Committee: Ways and Means on \_\_\_\_\_.

FINANCIAL IMPACT:

NONE