

Proposed Local Law Number 19 Of 2023

County Of Ulster

A Local Law Amending Article III Hotel And Motel Room Occupancy Tax Of The Code Of The County Of Ulster

BE IT ENACTED, by the Legislature of the County of Ulster, as follows:

SECTION 1. LEGISLATIVE INTENT.

The New York State Legislature previously authorized the County of Ulster to impose a hotel and motel room occupancy tax not to exceed two percent of the per diem rental rate as set forth in the New York State Tax Law Section 1202-1.

On March 21, 2023, the Ulster County Legislature adopted Resolution No. 11 of 2022 wherein the Ulster County Legislature, pursuant to Article IX of the New York State Constitution and Section 40 of the Municipal Home Rule Law, requested that the New York State Legislature enact legislation amending New York State Tax Law 1202-1, to increase the Hotel and Motel Occupancy Tax from two (2) percent of the per diem rental rate to four (4) percent of the per diem rental rate.

The New York State Legislature has approved legislation amending New York State Tax Law 1202-1 Hotel and Motel taxes in Ulster County, to authorize and empower the County of Ulster to change its hotel, ~~and~~ motel **and short-term rental** room occupancy tax.

The Ulster County Legislature hereby desires to amend the Ulster County Code to reflect the amendments enacted by the New York State Legislature and signed by the Governor on November 14, 2023.

SECTION 2. AMENDMENTS TO CHAPTER 312 OF THE CODE OF THE COUNTY OF ULSTER.

A. Section 312-7.A of the Ulster County Code shall be amended as follows:

“On and after the ~~second~~ **first** day of ~~September 1991~~ **January 2024**, there is hereby imposed and there shall be paid a tax of ~~2~~ **4**%, ~~with a ceiling of \$1 until December 31, 1992,~~ upon the rent for every occupancy of a room or rooms in a hotel, ~~or~~ motel **or short-term rental** in this County, except that the tax shall not be imposed upon:

- (1) Permanent residents; or
- (2) Exempt organizations as hereafter set forth”

Proposed Local Law Number 19 Of 2023

County Of Ulster

A Local Law Amending Article III Hotel And Motel Room Occupancy Tax Of The Code Of The County Of Ulster

B. Section 312-7.C (4) is hereby amended as follows:

“If the cost of occupancy of a room shall include charges defined in Subsection C(2) and (3) of this section as a common charge or where such charges are separately stated and such charges are not optional and are required to be paid by an occupant as part of the cost of occupancy of a room, the operator shall use the schedule shown below to determine the percentage of the total charge to be apportioned to rent subject to the tax and collect the tax based on that amount:

Total Charge Includes	Room	Board
Room, breakfast, lunch, dinner, other charge	40% <u>20%</u>	60% <u>80%</u>
Room, lunch, dinner, other charge	60%	40%
Room, breakfast, dinner, other charge	60%	40%
Room, breakfast, lunch, other charge	70%	30%
Room, dinner, other charge	75%	25%
Room, lunch, other charge	85%	15%
Room, breakfast, other charge	85%	15%

~~B.~~ C. Section 312-10 is hereby amended as follows:

~~“All revenues resulting from the imposition of the tax under this article shall be paid into the treasury of the County and shall be credited to and deposited in the general fund of the County, and thereafter such amount as may be hereafter required to defer necessary expenses of the County in administering such tax shall be applied annually for such purpose. In the event that the cost of administering such tax shall be less than that budgeted in any fiscal year, the amount by which budgeted amount shall be less than the actual expenditures of the County shall be appropriated from the revenues derived from such tax. After deducting the amount necessary for administration of such tax, the greater of 10% of the revenue derived from the tax or \$150,000 shall be credited to and deposited in a special tourism and convention fund, and the collections therefrom shall thereafter be allocated by the County Legislature only for tourism and convention promotion and development. The Chairperson may appoint an advisory committee of up to four persons, which may include members of the County Legislature and public officials, to advise the Legislature concerning such allocation.”~~

Proposed Local Law Number 19 Of 2023

County Of Ulster

A Local Law Amending Article III Hotel And Motel Room Occupancy Tax Of The Code Of The County Of Ulster

SECTION 3. SEVERABILITY.

In the event that any portion of this local law is found to be invalid, such finding will not have any effect on either the remaining portions or applications of this local law or any provisions of the Code of the County of Ulster, which shall remain in full force and effect.

SECTION 4. EFFECTIVE DATE.

This Local Law shall become effective upon filing with the Office of the Secretary of State of the State of New York.