

**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 Rates In Ulster County**

Referred to: The Economic Development, Planning, Education, Employment, Arts and Agriculture Committee (Chairman Cahill and Legislators Corcoran, Criswell, Hewitt, Litts, Maloney and Sperry), and The Ways and Means Committee (Chairman Gavaris and Legislators Cahill, Fabiano, Ronk, and Walter)

Legislator Joe Maloney 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, with changing times and the effects of the pandemic, occupancy tax collections from short-term rentals have skyrocketed, more than doubling over the last four-year period; and

WHEREAS, as adjustments have not been made in 17 years, the Ulster County Legislature finds that it is necessary and imperative to increase the Hotel & Motel Room Occupancy Tax rates to become more aligned with occupancy tax rates in most other counties, and to provide revenue to meet the ever-increasing costs associated with required and/or mandated and under-funded programs; 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 for hotels and motels up to ~~six~~ **four** percent (~~6~~ **4**%) and short-term rentals up to ~~ten~~ **eight** (~~10~~ **8**) percent, as follows:

**Resolution No. 11      December 19, 2022**

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New York State Tax Law Section 1202-l:

“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 and short-term rentals 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.

For the purposes of this section, the term “short-term rentals” shall mean and include those units rented or leased to occupants, other than permanent residents, that are furnished apartments or living units in or consisting of a dwelling place ordinarily occupied for residential purposes or location that is otherwise made available for sleeping accommodations, directly by the owner or through an owner’s agent or hosting company, and shall include those commonly referred to as “vacation rentals.”

The rates of such tax imposed upon persons occupying hotel or motel rooms shall not exceed ~~six~~ **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. The rates of such tax imposed upon persons occupying short-term rentals shall not exceed ~~ten~~ **eight** 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 short-term rental. For the purposes of this section the term “permanent resident” shall mean a person occupying any room or rooms in a hotel or motel or short-term rental 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 move its adoption.

ADOPTED BY THE FOLLOWING VOTE:

AYES:

NOES:

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Postponed in Committee: Economic Development, Planning, Education, Employment,  
Arts and Agriculture on February 1, 2022

Passed Committee: Economic Development, Planning, Education, Employment, Arts  
and Agriculture as amended on March 1, 2022

Postponed in Committee: Ways and Means for one week on March 8, 2022

Postponed in Committee: Ways and Means on March 16, 2022 with consent

Postponed in Committee: Ways and Means for one week on April 12, 2022

Postponed in Committee: Ways and Means on April 19, 2022 with consent

Postponed in Committee: Ways and Means for one month on May 10, 2022

Postponed in Committee: Ways and Means for one week on June 14, 2022

Postponed in Committee: Ways and Means on June 21, 2022 with consent

Postponed in Committee: Ways and Means for one month on July 12, 2022

Postponed in Committee: Ways and Means for one month on August 9, 2022

Postponed in Committee: Ways and Means for one month on September 13, 2022

Postponed in Committee: Ways and Means for one week on October 11, 2022

Postponed in Committee: Ways and Means on October 18, 2022 without consent

Postponed in Committee: Ways and Means for one month on November 9, 2022  
without consent

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

FINANCIAL IMPACT:  
TBD REVENUE DOLLAR INCREASE