



Sunday, January 27, 2008

Bill Summary - A04461

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A04461 Summary:

BILL NO A04461A
SAME AS Same as Uni. S 2366-A
SPONSOR Bacalles
COSPNSR
MLTSPNSR
Add S1202-y, Tax L

Authorizes the county of Yates to impose a four percent hotel and motel occupancy tax.

A04461 Actions:

BILL NO A04461A
02/02/2007 referred to ways and means
06/11/2007 amend (t) and recommit to ways and means
06/11/2007 print number 4461a
06/20/2007 reported referred to rules
06/20/2007 reported
06/20/2007 rules report cal.633
06/20/2007 substituted by s2366a
 S02366A AMEND= WINNER
 02/02/2007 REFERRED TO INVESTIGATIONS AND GOVERNMENT OPERATIONS
 05/30/2007 REPORTED AND COMMITTED TO RULES
 06/06/2007 ORDERED TO THIRD READING CAL.1499
 06/11/2007 AMENDED ON THIRD READING (T) 2366A
 06/19/2007 LOCAL FISCAL IMPACT NOTE
 06/19/2007 PASSED SENATE
 06/19/2007 DELIVERED TO ASSEMBLY
 06/19/2007 referred to ways and means
 06/20/2007 substituted for a4461a
 06/20/2007 ordered to third reading rules cal.633

06/21/2007 home rule request
06/21/2007 passed assembly
06/21/2007 returned to senate
08/03/2007 DELIVERED TO GOVERNOR
08/15/2007 SIGNED CHAP.523

A04461 Votes:

A04461 Memo:

BILL NUMBER:A4461A

TITLE OF BILL: An act to amend the tax law, in relation to authorizing the county of Yates to impose **hotel or motel taxes**

PURPOSE:

To authorize the Yates County Legislature, by local law, to impose an occupancy tax **on hotel and motel rooms** of up to 4%.

SUMMARY OF PROVISIONS:

Section 1: Creates a new section 1202-y of the Tax law to authorize the Yates County Legislature to impose a **hotel and motel** lodging tax of up to 4%. Section 2: Provides that the bill shall take effect immediately.

EXISTING LAW:

Yates County currently has no authority to impose such a tax.

JUSTIFICATION:

The Yates County Legislature has requested this legislation to authorize the County to assess a lodging tax. The Legislature's request is based upon the need to provide support to tourism because it is one of the main industries in Yates County. The Legislature believes it is preferable to establish a steady funding stream through the implementation of a lodging tax that can be used in part to fund the county government's financial commitment to tourism, rather than relying on the property tax levy to do so. Most other nearby counties already have a lodging tax and have found that the imposition of the tax has not deterred tourism. Yates County is also facing a 1.2 million dollar loss in 2008 because 2007 is the last year the county can access the most recent tobacco funding securitization. This 4.7% revenue decrease in county revenues will have a significant impact on county resources.

LEGISLATIVE HISTORY:

New bill.

FISCAL IMPLICATIONS:

None.

LOCAL FISCAL IMPLICATIONS:

The County estimates an additional \$250,000 in annual revenue.

EFFECTIVE DATE:

The first of the month succeeding enactment.

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