

**Introduced by:** County Administration, Economic Development and Planning and Finance Committees

**Seconded by:**

**RESOLUTION ADOPTING LOCAL LAW INTRO. NO. 9 of 2007, ENTITLED: "A LOCAL LAW AMENDING CHAPTER 185 OF THE BROOME COUNTY CHARTER AND CODE IMPOSING A TAX ON THE OCCUPANCY OF HOTEL OR MOTEL ROOMS."**

RESOLVED, that Local Law Intro. No. 9 of 2007, entitled: "A Local Law Amending Chapter 185 of the Broome County Charter and Code Imposing a Tax on the Occupancy of Hotel or Motel Rooms," be and the same hereby is adopted and approved in accordance with the Broome County Charter and Code and all the applicable statutes and laws pertaining thereto.

LOCAL LAW INTRO. NO. 9 of 2007

"A LOCAL LAW AMENDING CHAPTER 185 OF THE BROOME COUNTY CHARTER AND CODE IMPOSING A TAX ON THE OCCUPANCY OF HOTEL OR MOTEL ROOMS."

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

Section 1. Section 185-8 of the Broome County Charter and Code is hereby amended to read as follows:

Section 185-8 Intent

The intent of this article shall be to promote Broome County and its cities, towns and villages in order to increase convention, trade shows, [and] tourist business and economic development in the county.

Section 2. Section 185-10 of the Broome County Charter and Code is hereby amended to read as follows:

Section 185-10 Imposition of Tax

On and after the first day of [January 1978] October 2007, there is hereby imposed and there shall be paid a tax of [3%] 5% upon the rent for every occupancy of a room or rooms in a hotel or motel in this county, except that the tax shall not be imposed upon a permanent resident or exempt organizations as hereinafter set forth.

Section 3 Section 185-11 of the Broome County Charter and Code is hereby amended to read as follows:

Section 185-11 Transitional provisions

The tax imposed by this article shall be paid upon any occupancy on and after the first day of [January 1978] October 2007, although such occupancy is pursuant to a prior contract, lease or other arrangement. Where rent is paid on a weekly, monthly or other term basis, the rent shall be subject to the tax imposed by this article to the extent that it covers any period on and after the first day of [January 1978] October 2007.

Section 4 Section 185-15(E) of the Broome County Charter and Code is hereby amended to read as follows:

Section 185-15(E)

- E. The tax imposed by this article shall be paid upon any occupancy on and after [January 1, 1978] October 1, 2007 although such occupancy is had pursuant to a contract, lease or other arrangement made prior to such date. Where rent is paid or charged or billed, or falls due on either a weekly, monthly or other term basis, the rent so paid, charged, billed or falling due shall be subject to the tax herein imposed to the extent that it covers any portion of the period on and after [January 1, 1978] October 1, 2007. Where any tax has been paid hereunder upon any rent which has been ascertained to be worthless, the Commissioner of Finance may by regulation provide for credit and/or refund of the amount of such tax upon application therefore as provided in Chapter 185-21 of this article.

Section 5. Section 185-20 of the Broome County Charter and Code is hereby amended to read as follows:

Section 185-20 Disposition of revenue

[All] Three fifths of 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 shall thereafter be allocated at the discretion of the Broome County Legislature for any county purpose in order to increase conventions, trade shows and tourist business [to further the intent of this legislation as contained in Section 185-8 herein.] Two fifths of revenues resulting from the imposition of the tax under this article shall be deposited in a special account to be known as the "county economic development initiative fund" and to be marked separate and apart from any other funds and accounts of the county. The Broome County Legislature shall designate the specific purpose for which these funds may be used.

Section 6. Section 185-30 of the Broome County Charter and Code is hereby amended to read as follows:

Section 185-30 When effective, expiration.

The tax herein imposed shall be effective for the period of three years and shall expire on December 31, [2007] 2010, unless further extended by subsequent action of the Broome County Legislature.

Section 7 Except as herein amended, modified and changed Article III of Chapter 185 shall remain in full force and effect. Nothing contained in this Local Law shall be deemed to exempt from tax at the rate in effect prior to October 1, 2007, any transaction which may not be subject to the tax imposed effective on that date.

Section 8. This Local Law shall be effective on October 1, 2007.

Material underlined is added

Material in [brackets] is deleted