

Local Law Filing

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underlining to indicate new matter.

STATE RECORDS

DEC 13 2016

City of Lockport
Local Law No. 4 of the year 2016

DEPARTMENT OF STATE

A local law amending the City of Lockport Hotel Occupancy Tax Law

Be it enacted by the Common Council of the City of Lockport as follows:

SECTION 1 TITLE

This local law shall be known as the City of Lockport Hotel Occupancy Tax Law.

SECTION 2 DEFINITIONS

When used in this enactment the following terms shall mean:

"Hotel or Motel" A building or portion of it which is regularly used and kept open as such for the lodging of guests. The term "hotel" or "motel" includes an apartment hotel, a motel, boarding house or club, bed and breakfast, inns, and tourist homes, whether or not meals are served.

"Occupancy" The use or possession, or the right to the use or possession, of any room in a hotel.

"Occupant" A person who, for consideration, uses, possesses, or has the right to use or possess, any room in a hotel under any lease, concession, permit, right of access, license to use or other agreement, or otherwise.

"Operator" Any person operating a hotel.

"Permanent resident" Any occupant of any room or rooms in a hotel for at least ninety consecutive days shall be considered a permanent resident with regard to the period of such occupancy.

“Rent” The consideration received for occupancy valued in money, whether received in money or otherwise.

“Room” Any room or rooms of any kind in any part or portion of a hotel, which is available for or let out for any purpose other than a place of assembly.

SECTION 3 IMPOSITION OF SALES TAX

On and after December 1, 2016, for a period of three years from the date of the enactment of this Local Law, there is hereby imposed and there shall be paid a tax of 4 percent upon the rent for every occupancy of a room or rooms in a hotel in this state, except that the tax shall not be imposed upon (1) a permanent resident, or (2) where the rent is not more than at the rate of two dollars per day.

The tax imposed herein shall be paid upon any occupancy on and after December 1, 2016, 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 herein to the extent that it covers any period on and after December 1, 2016 and such rent shall be apportioned on the basis of the ratio of the number of days falling within said period to the total number of days covered thereby.

SECTION 4 EXEMPT ORGANIZATIONS

Except as otherwise provided in this section, any occupancy by any of the following shall not be subject to the tax imposed under this enactment:

- (1) The State of New York, or any of its agencies, instrumentalities, public corporations (including a public corporation created pursuant to agreement of compact with another state or Canada) or political subdivisions where it is the purchaser, user or consumer, or where it is a vendor of services or property of a kind not ordinarily sold by private persons;
- (2) The United States of America, and any of its agencies and instrumentalities, insofar as it is immune from taxation where it is the purchaser, user or consumer, or where it sells services or property of a kind not ordinarily sold by private person;
- (3) The United Nations or any international organization of which the United States of America is a member where it is the purchaser, user or consumer, or where it sells services or property of a kind not ordinarily sold by private persons;
- (4) Any corporation, association, trust, or community chest, fund or foundation, organized and operated exclusively for religious, charitable, scientific, testing for

public safety, literary or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation, (except as otherwise provided in subsection (h) of section five hundred one of the United States internal revenue code of nineteen hundred fifty-four, as amended), and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office;

- (5) A post or organization of past or present members of the armed forces of the United States, or an auxiliary unit or society of, or a trust or foundation for, any such post or organization:
 - (a) organized in this state,
 - (b) at least seventy-five percent of the members of which are past or present members of the armed forces of the United States and substantially all of the other members of which are individuals who are cadets or are spouses, widows, or widowers of past or present members of the armed forces of the United States or of cadets, and
 - (c) no part of the net earnings of which inures to the benefit of any private shareholders or individual.
- (6) The following Indian nations or tribes residing in New York State: Cayuga, Oneida, Onondaga, Poospatuck, Saint Regis Mohawk, Seneca, Shinnecock, Tonawanda and Tuscarora, where it is the purchaser, user or consumer.
- (7) A not-for-profit corporation operating as a health maintenance organization subject to the provisions of article forty-four of the public health law.
- (8) Cooperative and foreign corporations doing business in this state pursuant to the rural electric cooperative law.

SECTION 5 TERRITORIAL LIMITATIONS

Any tax imposed under the authority of this enactment shall apply only within the territorial limits of the City of Lockport except that any establishment located partially within the City of Lockport and partially within a town or towns and receiving any services or utilities provided by the City of Lockport shall be deemed to be wholly within the City of Lockport for the purposes of the taxes imposed herein.

SECTION 6 REGISTRATION

Within ten days after the effective date of this local law or amendment, or in the case of operators commencing business after such effective date, within three days after such commencement or opening, every operator shall file with the City Clerk a certificate of registration in a form prescribed by the City Clerk. The City Clerk shall, within five days after such registration, issue, without charge to each operator, a certificate of authority empowering such operator to collect the tax from occupant and duplicate thereof for each additional hotel of such operator. Each certificate or duplicate shall state the hotel to which it is applicable. Such certificates of authority shall be prominently displayed by the operator in such manner that it may be seen and come to the notice of all occupants and persons seeking occupancy. Such Certificates shall be non-assignable and non-transferable and shall be surrendered immediately to the City Clerk upon the cessation of business at the hotel named or upon its sale or transfer.

SECTION 7 ADMINISTRATION AND COLLECTION

- (1) The tax imposed by this local law shall be administered and collected by the City Treasurer.
- (2) The tax to be collected shall be stated and charged separately from the rent and shown separately on any record thereof, at the time when the occupancy is arranged or contracted for and charged for, and upon every evidence of occupancy or any bill or statement or charge made for said occupancy issued or delivered by the operator, and the tax shall be paid by the occupant to the operator as trustee for and on account of the City, and the operator shall be liable for the collection thereof and for the tax. The operator and any officer of any corporate operator shall be personally liable for the tax collected or required to be collected under this local law, and the operator shall have the same right in respect to collecting the tax from the occupant, or in respect to non-payment of the tax by the occupant as if the tax were a part of the rent for the occupancy payable at the time such tax shall become due and owing, including all rights of eviction, dispossession, repossession and enforcement of any innkeeper's lien that he may have in the event of non-payment of rent by the occupant.
- (3) The City Treasurer may, wherever he deems it necessary for the proper enforcement of this local law, provide by regulation that the occupant shall file returns and pay directly to the City Treasurer the tax herein imposed, at such times as returns are required to be filed and payment over made by the operator.
- (4) For the purpose of the proper administration of this local law and to prevent evasion of the tax hereby imposed, it shall be presumed that all rents are subject to tax until the contrary is established, and the burden of proving that a rent for occupancy is not taxable hereunder shall be upon the operator or the occupant.

Where an occupant claims exemptions from the tax under the provisions of section four hereof, the rent shall be deemed taxable hereunder unless the operator shall receive from the occupant claiming such exemption a copy of a certificate issued by the City Treasurer certifying that the corporation or association therein named is exempt from the tax under section four hereof, together with a certificate duly executed by the corporation or association named in the certificate of the City Treasurer certifying that the occupant is its agent, representative or employee and that his occupancy is paid or to be paid by, and is necessary or required in the course of or in connection with the affairs of said corporation or association.

SECTION 8 RECORDS TO BE KEPT

Every operator shall keep records of every occupancy and of all rent paid, charged or due thereon and of the tax payable thereon, in such form as the City Treasurer may by regulation require. Such records shall be available for inspection and examination at any time upon demand by the City Treasurer or his duly authorized agent or employee and shall be preserved for a period of three years, except that the City Treasurer may consent to their destruction within that period or may require that they be kept longer.

SECTION 9 RETURNS

- (1) Every operator shall file with the City Treasurer a return of occupancy and of rents, and of the taxes payable thereon for the periods ending March thirty-first, June thirtieth, September thirtieth, and December thirty-first of each year. Such returns shall be filed within twenty days from the expiration of the period covered thereby. The City Treasurer may permit or require returns to be made by other periods and upon such dates as he may specify. If the City Treasurer deems it necessary in order to insure the payment of the tax imposed by this local law, he may require returns to be made for shorter periods than those prescribed pursuant to the foregoing provisions of this section and upon such dates as he may specify.
- (2) The forms of returns shall be prescribed by the City Treasurer and shall contain such information as he may deem necessary for the proper administration of this local law. The City Treasurer may require amended returns to be filed within twenty days after notice and to contain the information specified in the notice.
- (3) If a return required by this local law is not filed, or if a return when filed is incorrect or insufficient on its face, the City Treasurer shall take the necessary steps to enforce the filing of such a return or of a corrected return.

SECTION 10 PAYMENT OF TAX

At the time of filing a return of occupancy and of rents each operator shall pay to the City Treasurer the taxes imposed by this local law upon the rents required to be included in such return, as well as all other moneys collected by the operator acting or purporting to act under the provisions in this local law. Even though it be judicially determined that the tax collected is invalidly required to be filed, it shall be due from the operator and payable to the City Treasurer on the date limited for the filing of the return for such period, without regard to whether a return is filed or whether the return which is filed correctly shows the amount of rents and the taxes due thereon. Where the City Treasurer in his discretion deems it necessary to protect revenues to be obtained under this local law he may require any operator required to collect the tax imposed by this local law to file with him a bond, issued by a surety company authorized to transact business in this state and approved by the superintendent of insurance of this state as to the solvency and responsibility, in such amount as the City Treasurer may fix to secure the payment of any tax and/or penalties and interest due or which may become due from such operator. In the event that the City Treasurer determines that an operator is to file such bond he shall give notice to such operator to that effect specifying the amount of the bond required. The operator shall file such bond within five days after the giving of such notice unless within such five days the operator shall request in writing a hearing before the City Treasurer at which the necessity, propriety and amount of the bond shall be determined by the City Treasurer. Such determination shall be final and shall be complied with within fifteen days after the giving of notices thereof. In lieu of such bond, securities approved by the City Treasurer or case in such amount as he may prescribe may be deposited which shall be kept in the custody of the City Treasurer who may at any time without notice to the depositor apply them to any tax and/or interest or penalties due, and for that purpose the securities may be sold by him at public or private sale without notice to the depositor thereof.

SECTION 11 DETERMINATION OF TAX

If a return required by this local law is not filed, or if a return when filed is incorrect or insufficient the amount of tax due shall be determined by the City Treasurer from such information as may be obtainable and, if necessary, the tax may be estimated on the basis of external indices, such as number of rooms, location, scale or rents, comparable rents, type of accommodations and service, number of employees and/or other factors. Notice of such determination shall be given to the person liable for the collection and/or payment of the tax. Such determination shall finally and irrevocably fix the tax unless the person against whom it is assessed within thirty days after giving of notice of such determination, shall apply to the City Treasurer for a hearing, or unless the City Treasurer of his own motion shall redetermine the same. After such hearing, the City Treasurer shall give notice of his determination to the person against whom the tax is assessed. The determination of the City shall be reviewable for error, illegality or unconstitutionality or any other reason whatsoever by a proceeding under article

seventy-eight of the Civil Practice Law and Rules, provided however, that such proceeding is instituted in the Supreme Court within thirty days after the giving of the notice of such determination. A proceeding under article seventy-eight of the Civil Practice Law and Rules shall not be instituted unless (a) the amount of any tax sought to be reviewed, with penalties and interest thereon, if any, shall be first deposited and there is filed an undertaking, issued by a surety company authorized to transact business in this state and approved by the superintendent of insurance of this state as to solvency and responsibility, in such amount as a justice of the supreme court shall approve to the effect that if such proceeding be dismissed or the tax confirmed the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding or (b) at the option of the petitioner such undertaking may be in a sum sufficient to cover the taxes, penalties and interest thereon stated in such determination plus the costs and charges which may accrue against it in the prosecution of the proceeding, in which event the petitioner shall not be required to pay such taxes, penalties and interest as a condition precedent to the application.

SECTION 12 REFUNDS

- (1) In the manner provided in this section the City Treasurer shall refund or credit without interest, any tax, penalty or interest erroneously, illegally or unconstitutionally collected or paid if application to the City Treasurer for such refund shall be made within one year from the payment thereof. Whenever a refund is made by the City Treasurer, he shall state his reason therefore in writing. Such application may be made by the occupant, operator or other person who has actually paid the tax. Such application when made by an operator who has collected and paid over such tax to the City Treasurer, provided that the application is made within one year of the payment by the occupant to the operator, shall be acted upon and refunded any moneys due, only after such operator shall first establish to the satisfaction of the City Treasurer, under such regulations as the City Treasurer may prescribe, that he has repaid or will simultaneously repay to the occupant the amount for which the application for refund is made. The City Treasurer may, in lieu of any refund required to be made, allow credit therefore on payments due from the petitioner.

- (2) Where any tax imposed hereunder shall have been erroneously, illegally or unconstitutionally collected and application for the refund thereof duly made to the City Treasurer, and such City Treasurer shall have made a determination denying such refund, such determination shall be reviewable by a proceeding under article seventy-eight of the Civil Practice Law and Rules, provided, however, that such proceeding is instituted within thirty days after the giving of the notice of such denial, that final determination of tax due was not previously made, and that an undertaking be filed with the City Treasurer in such amount and with such sureties as a Justice of the Supreme Court shall approve to the

effect that if such proceeding be dismissed or the tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding.

- (3) A person shall not be entitled to a revision, refund or credit under this section of a tax, interest or penalty which had been determined to be due pursuant to the provisions of section thirteen of this local law where he has had a hearing or an opportunity for a hearing, as provided in said section, or has failed to avail himself of the remedies therein provided. No refund or credit shall be made of a tax, interest or penalty paid after a determination by the City Treasurer made pursuant to section thirteen of this local law unless it be found that such determination was erroneous or unconstitutional or otherwise improper by the City Treasurer after a hearing or of his own motion or in a proceeding under article seventy-eight of the Civil Practice Law and Rules, pursuant to the provisions of said section, in which event or refund or credit without interest shall be made of the tax, interest or penalty found to have been overpaid.

SECTION 13 DISPOSITION OF REVENUES

All revenues from the imposition of the tax under this local law shall be paid into the treasury of the City of Lockport and shall be credited to and deposited in the General Fund Account of the City of Lockport. Five percent (5%) of said revenue shall be retained by the City of Lockport for administration and collection costs. The disposition of the remaining "net" revenues shall be as follows: Twenty-five percent (25%) of the net revenue from the tax shall be used for the promotion of community and economic development in the City of Lockport; Seventy-five percent (75%) of the net revenue shall be allocated and paid to a not-for-profit Corporation under contract with the County for the promotion of tourism in the County. The terms "economic development" and "tourism" may be defined by resolution of the Lockport City Council.

SECTION 14 RESERVES

In cases where the occupancy or operator has applied for a refund and has instituted a proceeding under article seventy-eight of the Civil Practice Law and Rules to review a determination adverse to him on his application for refund, the City Treasurer shall set up appropriate reserves to meet any decision adverse to the City.

SECTION 15 REMEDIES EXCLUSIVE

The remedies provided in this local law shall be exclusive remedies available to any person for the review of tax liability imposed by this local law; and no determination or proposed determination of tax or determination on any application for refund shall be

enjoined or reviewed by an action for declaratory judgment, an action for money had and received or by any action or proceeding other than a proceeding in a nature of a certiorari proceeding under article seventy-eight of the Civil Practice Law and Rules; provided, however, that a taxpayer may proceed by declaratory judgment if he institutes suit within thirty days after a deficiency assessment is made and pays the amount of the deficiency assessment to the City Treasurer prior to the institution of such suit and posts a bond for costs as provided in this local law.

SECTION 16 PROCEEDING TO RECOVER TAX

- (1) Whenever any operator or any officer of a corporate operator or any occupancy or other person shall fail to collect and pay over any tax and/or to pay any tax, penalty or interest imposed by this local law as therein provided, the Corporation Counsel shall, upon the request of the City Treasurer bring or cause to be brought an action to enforce the payment of the same on behalf of the City of Lockport in any court of the State of New York or of any other state or of United States. If, however, the City Treasurer in his discretion believes that any such operator, officer, occupant or other person is about to cease business, leave the state or remove or dissipate the assets out of which the tax or penalties might be satisfied, and that any such tax or penalty will not be paid when due, he may declare such tax or penalty to be immediately due and payable and may issue a warrant immediately.
- (2) As an additional or alternate remedy, the City Treasurer may issue a warrant, directed to the sheriff commanding him to levy upon and sell the real and personal property of the operator or officer of a corporate operator or of the occupant or other person liable for the tax, which may be found within the City for the payment of the amount thereof, with any penalties and interest, and the cost of executing the warrant, and to return such warrant to the City Treasurer and to pay to him the money collected by virtue thereof within sixty days after the receipt of such warrant. The sheriff shall within five days after the receipt of the warrant file with the County Clerk a copy thereof, and thereupon such clerk shall enter in the judgment docket the name of the person mentioned in the warrant and the amount of the tax, penalties and interest for which the warrant is issued and the date when such copy is filed. Thereupon the amount of such warrant so docketed shall become a lien upon any interest in real and personal property of the person against whom the warrant is issued. The sheriff shall then proceed upon the warrant, in the same manner, and with like effect, as that provided by law in respect to executions issued against property upon judgments of a court of record and for services in executing the warrant he shall be entitled to the same fees, which he may collect in the same manner. In the discretion of the City Treasurer a warrant of like terms, force and effect may be issued and directed to any officer or employee of the City Treasurer and in the execution thereof such officer or employee shall have all the powers conferred by law upon sheriffs, but shall be entitled to no fee or compensation in excess of the actual expenses paid

in the performance of such duty. If a warrant is returned not satisfied in full, the City Treasurer may, from time to time, issue new warrants and shall also have the same remedies to enforce the amount due thereunder as if the City has recovered judgment therefore and execution thereon has been returned unsatisfied.

- (3) Whenever an operator shall make a sale, transfer, or assignment in bulk of any part or the whole of his hotel or his lease, license or other agreement or right to possess or operate such hotel, apartment hotel, or of the equipment, furnishings, fixtures, supplies or stock of merchandise, of the said premises or lease, license or other agreement or right to possess or operate such hotel, apartment hotel and the equipment, furnishings, fixtures, supplies and stock of merchandise pertaining to the conduct or operation of such hotel, otherwise than in the ordinary and regular prosecution of business, the purchaser, transferee or assignee shall at least ten days before taking possession of the subject of said sale, transfer or assignment, or paying therefor, notify the City Treasurer by registered mail of the proposed sale and of the price, terms and conditions thereof whether or not the seller, transferor or assignor, has represented to or informed the purchaser, transferee or assignee that it owes any tax pursuant to this local law, and whether or not the purchaser, transferee or assignee has knowledge that such taxes are owing, and whether any such taxes are in fact owing. Whenever the purchaser, transferee or assignee shall fail to give notice to the City Treasurer as required by the preceding paragraph or whenever the City Treasurer shall inform the purchaser, transferee or assignee that a possible claim for such tax or taxes exists, any sums of money, property or choses in action, or other consideration, which the purchaser, transferee or assignee is required to transfer over to the seller, transferor or assignor shall be subject to a first priority right and lien for any such taxes theretofore or thereafter determined to be due from the seller, transferor or assignor to the county, and the purchaser, transferee or assignee is forbidden to transfer to the seller, transferor or assignor any such sums of money, property or choses in action to the extent of the amount of the City's claim. For failure to comply with the provisions of this subdivision, the purchaser, transferee or assignee, in addition to being subject to the liabilities and remedies imposed under the provisions of the Uniform Commercial Code, shall be personally liable for the payment to the City of any such taxes theretofore or thereafter determined to be due to the City from the seller, transferor, or assignor, and such liability may be assessed and enforced in the same manner as the liability for tax under this local law.

SECTION 17 GENERAL POWERS OF THE CITY TREASURER

In addition to the powers granted to the City Treasurer in this local law, he is hereby authorized and empowered:

- (1) To make, adopt and amend rules and regulations appropriate to the carrying out of this local law and the purposes thereof;
- (2) To extend for cause shown, the time of filing any return for a period not exceeding thirty days; and for cause shown, to waive penalties but not interest computed at the rate of six percentum per annum; and to compromise disputed claims in connection with the taxes hereby imposed;
- (3) To request information from the tax commission of the State of New York or the Treasury Department of the United States relative to any person, any other provision of this local law to the contrary notwithstanding;
- (4) To delegate his functions hereunder to a Deputy City Treasurer or any employee or employees of the office of City Treasurer;
- (5) To prescribe methods for determining rents for occupancy and to determine the taxable and non-taxable rents;
- (6) To require any operator within the City to keep detailed records of the nature and type of hotel maintained, nature and type of service rendered, the rooms available and rooms occupied daily, leases or occupancy contracts or arrangements, rents received, charged and accrued, the names and addresses of the occupants, whether or not any occupancy is claimed to be subject to the tax imposed by this local law, and to furnish such information upon request to the City Treasurer.
- (7) To assess, determine, revise and readjust the taxes imposed under this local law.

SECTION 18
ADMINISTRATION OF OATHS AND COMPELLING TESTIMONY

- (1) The City Treasurer or his employees or agents duly designated and authorized by him shall have power to administer oaths and take affidavits in relation to any matter or proceeding in the exercise of their powers and duties under this local law. The City Treasurer shall have power to subpoena and require the attendance of witnesses and the production of books, papers and documents to secure information pertinent to the performance of his duties hereunder and of the enforcement of this local law and to examine them in relation thereto, and to issue commissions for the examination of witnesses who are out of the state or unable to attend before him or excused from attendance.
- (2) A justice of the Supreme Court either in court or at chambers shall have power summarily to enforce by proper proceedings the attendance and testimony of witnesses and the production and examination of books, papers and documents called from by the subpoena of the City Treasurer under this local law.

- (3) Any person who shall refuse to testify or to produce books or records or who shall testify falsely in any material matter pending before the City Treasurer under this local law shall be guilty of a misdemeanor, punishment for which shall be a fine of no more than one thousand dollars or imprisonment for not more than one year, or both such fine and imprisonment.
- (4) The officers who serve the summons or subpoena of the City Treasurer and witnesses attending in response thereto shall be entitled to the same fees as are allowed to officers and witnesses in civil cases in courts of record, except as herein otherwise provided. Such officers shall be the County Sheriff and his duly appointed deputies or any officers or employees of the City Treasurer, designated to serve such process.

SECTION 19 PENALTIES AND INTEREST

- (1) Any person failing to file a return or to pay or pay over any tax to the City Treasurer within the time required by this local law shall be subject to a penalty of five percentum of the amount of tax due plus interest at the rate of one percentum of such tax for each month of delay excepting the first month after such return was required to be filed or such tax became due. Such penalties and interest shall be paid and disposed of in the same manner as other revenues from this local law. Unpaid penalties and interest may be enforced in the same manner as the tax imposed by this local law.
- (2) Any operator or occupant and any officer of a corporate operator or occupant failing to file a return required by this local law, or filing or causing to be filed, or making or causing to be made or giving or causing to be given any return, certificate, affidavit, representation, information testimony or statement required or authorized by this local law, which is willfully false, and any operator and any officer of a corporate operator willfully failing to file a bond required to be filed pursuant to this local law, or failing to file a registration certificate and such data in connection therewith as the City Treasurer may by regulation or otherwise require or to display or surrender the certificate of authority as required by this local law or assigning or transferring such certificate or authority and any operator and any officer of a corporate operator willfully failing to charge separately from the rent the tax herein imposed, or willfully failing to state such tax separately on any evidence of occupancy and on any bill or statement or receipt of rent issued or employed by the operator, or willfully failing or refusing to collect such tax from the occupant, and any operator failing to keep the records required by section nine of this local law, shall, in addition to the penalties herein or elsewhere prescribed, be guilty of a misdemeanor, punishment for which shall be a fine of not more than one thousand dollars, or imprisonment for not more than one year, or both such fine and imprisonment. Officers of a corporate operator shall be personally liable for the tax collected or required to be collected

by such corporation under this local law, and subject to the penalties herein above imposed.

- (3) The certificate of the City Treasurer to the effect that a tax has not been paid, that a return, bond or registration certificate has not been filed, or that information has not been supplied pursuant to the provisions of this local law, shall be presumptive evidence thereof.

SECTION 20 RETURNS TO BE SECRET

Except in accordance with proper judicial order, or as otherwise provided by law, it shall be unlawful for the City Treasurer or any officer or employee of the office of City Treasurer to divulge or make known in any manner the rents or other information relating to the business of a taxpayer contained in any return required under this local law. The officer charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the City Treasurer in an action or proceeding under the provisions of this local law, or on behalf of any party to any action or proceeding under the provisions of this local law when the returns or facts shown thereby are directly involved in such action or proceeding, in either of which

events the court may require the production of, and may admit in evidence, so much of said returns or of the facts shown thereby, as are pertinent to the action or proceeding and no more. Nothing herein shall be construed to prohibit the delivery to a taxpayer or his duly authorized representative of a certified copy of any return filed in connection with his tax nor to prohibit the publication of statistics so classified as to prevent the identification of particular returns and the items thereof, or the inspection by the Corporation Counsel or other legal representatives of the City or by the District Attorney of Niagara County, of the return of any taxpayer who shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted for the collection of a tax or penalty. Returns shall be preserved for three years and thereafter until the City Treasurer permits them to be destroyed.

SECTION 21 NOTICES AND LIMITATIONS OF TIME

- (1) Any notice authorized or required under the provisions of this local law may be given by mailing the same to the person for whom it is intended in a post paid envelope addressed to such person at the address given in the last return filed by him pursuant to the provisions of this local law, or in any application made by him or, if no return has been filed or application made, then to such address as may be obtainable. The mailing of such notice shall be presumptive evidence of the receipt of the same by the person to whom addressed. Any period of time which is determined according to the provisions of this local law by the giving of notice shall commence to run from the date of filing of such notice.

- (2) The provisions of the Civil Practice Law and Rules or any other law relative to limitations of time for the enforcement of a civil remedy shall not apply to any proceeding or action taken by the City to levy, appraise, assess, determine or enforce the collection of any tax or penalty provided by this local law. However, except in the case of a willfully false or fraudulent return with intent to evade the tax, no assessment of additional tax shall be made after the expiration of more than three years from the date of the filing of a return; provided, however, that where no return has been filed as provided by law the tax may be assessed at any time.
- (3) Where, before the expiration of the period prescribed herein for the assessment of an additional tax, a taxpayer has consented in writing that such period be extended, the amount of such additional tax due may be determined at any time within such extended period. The period so extended may be further extended by subsequent consents in writing made before the expiration of the extended period.

SECTION 22 CONSTRUCTION AND ENFORCEMENT

This enactment shall be construed and enforced in conformity with articles twenty-eight and twenty-nine of the tax law of the State of New York pursuant to which the same is enacted.

SECTION 23 SEPARABILITY

If any provision of this enactment or the application thereof shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder of this enactment but shall be confined in its operation to the provisions thereof directly involved in the controversy in which such judgment shall have been rendered and the application of such provision to other persons or circumstances shall not be affected thereby.

SECTION 24 EFFECTIVE DATE

This enactment shall take effect on the first day of December, two thousand sixteen, and continue for a period of three years from the date of said enactment, except that certificates of registration may be filed and certificates of authority to collect tax may be issued prior to said date.

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20 _____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20 _____, in accordance with the applicable provisions of law.
(Name of Legislative Body)

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, designated as local law No. 4 of 20 16 of the ~~(County)(City)(Town)(Village)~~ of Lockport was duly passed by the Common Council on November 30 20 16, and was (approved)(~~not approved~~)
(Name of Legislative Body)
(repassed after disapproval) by the Mayor and was deemed duly adopted
(Elective Chief Executive Officer*)
on November 30 20 16, in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20 _____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20 _____, and was (approved)(not approved)
(Name of Legislative Body)
(repassed after disapproval) by the _____ on _____ 20 _____.
(Elective Chief Executive Officer*)

Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general) (special)(annual) election held on _____ 20 _____, in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20 _____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20 _____, and was (approved)(not approved)
(Name of Legislative Body)
(repassed after disapproval) by the _____ on _____ 20 _____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20 _____, in accordance with the applicable provisions of law.

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

5. (City local law concerning Charter revision proposed by petition.)

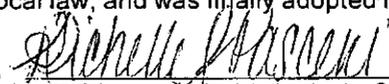
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20 _____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20 _____, became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20 _____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 20 _____, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 2, above.



Clerk of the county/legislative body, City, Town or Village Clerk or officer designated by local legislative body

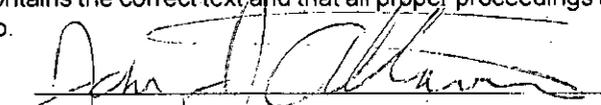
Date: 12/1/16

(Seal)

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality.)

STATE OF NEW YORK
COUNTY OF Niagara

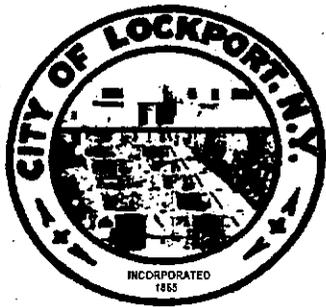
I, the undersigned, hereby certify that the foregoing local law contains the correct text, and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.



Signature
Corporation Counsel
Title

~~County~~
City of Lockport
~~Town~~
~~Village~~

Date: 12-1-16



Office of the Mayor

LOCKPORT MUNICIPAL BUILDING

One Locks Plaza

Lockport, New York 14094

Phone (716) 439-6665

Fax (716) 439-6668

ANNE E. McCAFFREY
MAYOR

December 1, 2016

To Whom It May Concern:

I, Anne E. McCaffrey, Mayor of the City of Lockport, New York, do hereby approve the local law adopted by the Common Council on November 30, 2016 entitled:

“A LOCAL LAW amending the City of Lockport Hotel Occupancy Tax Law”

Anne E. McCaffrey
Mayor