

Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

County City Town Village
(Select one.)

of Ulster

FILED
STATE RECORDS

JAN 24 2024

Local Law No. 1 of the year 2024

DEPARTMENT OF STATE

A local law Amending Article III Hotel And Motel Room Occupancy Tax Of The Code Of The County
(Insert Title)
Of Ulster

Be it enacted by the Ulster County Legislature of the
(Name of Legislative Body)

County City Town Village
(Select one.)

of Ulster as follows:

Full text enclosed.

(If additional space is needed, attach pages the same size as this sheet, and number each.)

(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. 1 of 20²⁴ of the (County)(City)(Town)(Village) of ~~Ulster~~ Ulster was duly passed by the Ulster County Legislature on December 21, 20²³, and was (approved)(not approved) ~~(repassed after disapproval)~~ by the County Executive and was deemed duly adopted on January 12, 20²⁴, in accordance with the applicable provisions of law.
(Elective Chief Executive Officer)*

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) (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) (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.)

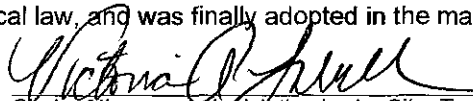
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified 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: 1/19/24

(Seal)

Local Law Number 1 Of 2024

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, 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 first day of January 2024, there is hereby imposed and there shall be paid a tax of 4%, upon the rent for every occupancy of a room or rooms in a hotel, 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”

Local Law Number 1 Of 2024

County Of Ulster

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B. 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.”

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.

Adopted by the County Legislature: December 21, 2023

Approved by the County Executive: January 12, 2024

Ulster County Legislature} ss.:

I have compared the preceding Local Law, adopted at the Regular Meeting of the Ulster County Legislature held on Thursday, December 21, 2023, and approved by the County Executive on January 12, 2024, with the original thereof, on file in this office and do hereby CERTIFY that the same is a correct transcript thereof, and of the whole of said Local Law.

WITNESS my hand and seal of the Ulster County Legislature, at the City of Kingston, Ulster County, New York, on this 19th Day of January in the year Two Thousand Twenty-four.



**Victoria A. Fabella, Clerk
Ulster County Legislature**