

LOCAL LAW NO. 3 OF 2021

A LOCAL LAW TO CONTINUE THE IMPOSITION OF TAX UNDER LOCAL LAW NO. 13 OF 2009, KNOWN AS THE "ORANGE COUNTY HOTEL AND MOTEL ROOM OCCUPANCY TAX LOCAL LAW" FOR AN ADDITIONAL THREE YEARS.

BE IT ENACTED, by the Orange County Legislature, as follows:

Section 1. Background and Purpose.

Local Law No. 13 of 2009 as continued by Local Law No. 1 of 2012, Local Law No. 3 of 2015, and as further continued by Local Law No. 5 of 2018 will expire at midnight on August 24, 2021. Section 3 of Local Law No. 13 of 2009, provides that "on and after the 15th day of September, 2009, there is hereby imposed and there shall be paid a tax of five percent upon the rent for every occupancy of a room or rooms in a hotel or motel in the County, except that the tax shall not be imposed upon (1) a permanent resident, or (2) exempt occupant," which are defined in section 02 of Local Law 13 of 2009.

Pursuant to section 25 of Local Law No. 13 of 2009, the local law "shall remain in full force and effect for a period of three (3) years from the effective date of its enactment; except nothing shall prohibit or prevent the adoption and enactment of subsequent local laws continuing or imposing the tax authorized hereby after the expiration of this local law."

The purpose of this local law is to continue to impose a tax on facilities providing lodging on an overnight basis and provide for the collection thereof as previously continued and provided for in Local Law No. 5 of 2018 in order to continue to make funds available to deposit in the general fund of Orange County to be allocated and to continue to enhance the general economy of Orange County for an additional period of three (3) years as authorized under section 25 of Local Law No. 13 of 2009.

Section 2. Continuation of the Effect of Local Law No. 5 of 2018 pursuant to Section 25 of Local Law 13 of 2009.

The continuation of the imposition of a tax under this local law shall commence immediately upon the expiration of Local Law No. 5 of 2018 as stated herein and shall continue for a period of three (3) years; except nothing shall prohibit or prevent the adoption and enactment of subsequent local laws continuing or imposing the tax as authorized under Local Law No. 13 of 2009 for a period of three (3) years upon the expiration of this local law.

Section 3. Effective Date.

This local law shall take effect immediately upon filing in the Office of the Secretary of State of New York State.

ENACTED BY THE FOLLOWING VOTE:
Ayes 21; Noes 0

Filed with the Secretary of State: 5/14/21
Effective: 5/14/21