

LOCAL LAW: HOTEL ROOM AND OCCUPANCY TAX, AMENDING

RELATIVE TO AMENDING ARTICLE X ENTITLED "TAXATION AND ASSESSMENT" BY AMENDING SECTION 10.30 ENTITLED "HOTEL ROOM AND OCCUPANCY TAX"

A local law to amend the Niagara Falls City Charter as amended, by amending Section 10.30 of Article X of the Charter, entitled "Taxation and Assessment".

BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF NIAGARA FALLS, NEW YORK, as follows:

Section 1. The Niagara Falls City Charter, as amended, is hereby amended by amending Section 10.30 of Article X to read as follows:

SECTION 10.30 HOTEL ROOM AND OCCUPANCY TAX

. . .

C. Imposition of Tax. On and after the 1st day of January, nineteen hundred ninety-two and ending on August 31, 2006, there is imposed and there shall be paid a tax of four [percentum] per centum (4%) per day upon the rent for every occupancy of a room or rooms in a hotel in this City except that the tax shall not be imposed upon a permanent resident of a hotel or exempt organizations as hereinafter set forth.

On and after the 1st day of September, two thousand six and ending on February 29, two thousand twenty, there is imposed and there shall be paid a tax of five [percentum] per centum (5%) per day upon the rent for every occupancy of a room or rooms in a hotel in this City except that that the tax shall not be imposed upon a permanent resident of hotel or exempt organizations as hereinafter set forth.

On and after the 1st day of March, two thousand twenty, there is imposed and there shall be paid a tax of six per centum (6%) per day upon the rent for every occupancy of a room or rooms in a hotel in this City except that that the tax shall not be imposed upon a permanent resident of hotel or exempt organizations as hereinafter set forth.

. . .

P. Disposition of Revenues. [All revenues resulting from the imposition of the tax under this section 10.30 shall be paid into the treasury of the City of Niagara Falls and shall be credited to and deposited in the General Fund account of the City of Niagara Falls. Eighty percent (80%) of the revenue from the tax shall be used for the promotion of convention activities in the City of Niagara Falls, for which the City may contract with the Niagara Falls Convention and Visitors Bureau for periods of not more than three (3) years. Fifteen percent (15%) of said revenue shall be divided equally between and used for the promotion of tourism and for maintenance and repairs of

convention facilities; retained by the City of Niagara Falls for any City purpose; and the remaining five percent (5%) of said revenue shall be retained by the City of Niagara Falls for administration and collection costs. The terms "convention facilities" and "tourism" may be defined by resolution of the City Council.] All revenues resulting from the imposition of the tax under this section 10.30 shall be paid into the treasury of the City of Niagara Falls and shall be credited to and deposited in the General Fund account of the City of Niagara Falls and shall be used as follows:

(a) From the first four ~~[percentum]~~ per centum (4%), eighty percent of such revenue from this tax shall be allocated and paid to a not-for-profit corporation under contract with the county for the promotion of tourism in the county; fifteen percent of such revenue shall be retained by the City of Niagara Falls for any City purpose; and the remaining five percent of said first four ~~[percentum]~~ per centum (4%) of revenue shall be retained by the City of Niagara Falls for administration and collection costs.

(b) The additional one percentum (1%) of such revenue from this tax first authorized pursuant to chapter two hundred forty-seven of the laws of two thousand six shall be dedicated to the continuation of a trolley service for the purpose of transporting guests of hotels and motels to area tourism attractions.

(c) An additional one per centum (1%) of revenue as authorized pursuant to chapter six hundred ninety-two of the laws of two thousand nineteen shall be dedicated to the operation of the Discover Niagara Shuttle.

[The terms "convention facilities" and "tourism" may be defined by resolution of this City Council.]

. . . .

Section 2. This local law shall take effect as provided in the Municipal Home Rule Law.

Underlining and Bold indicate Additions

Bold and [Brackets] indicate Deletions