

OFFICE OF THE MAYOR  
Telephone: (716) 286-4310

August 24, 2021

The City Council  
Niagara Falls, New York

*RE: Inter-municipal Agreement with Niagara County and City of Lockport  
(Collection of Occupancy taxes from Airbnb)*

Council Members:

The County of Niagara has recently entered into an agreement with Airbnb (the Internet-based platform through which third parties offering accommodations and booking for such accommodations) in order to facilitate the reporting, collection and remittance of applicable hotel room occupancy taxes imposed under the New York State Tax Law. The City of Niagara Falls, along with the City of Lockport, seeks to enter into the attached Memorandum of Understanding with the County of Niagara to authorize the County to collect their occupancy taxes, solely related to the taxable booking transactions with Airbnb, on their behalf.

Under this agreement, Niagara County will collect from Airbnb the taxes that it collects, reports and pays from its hosts/guests from within Niagara County. This amount would be subject to a 5% administrative fee to be retained by the County to cover its administrative expenses. Out of the balance of the taxes after the 5% administrative fee, the County will distribute funds to NTCC and the Discover Niagara Shuttle as indicated in the Tax Law. The County Treasurer will provide quarterly reports to all parties to the agreement as to the distribution of funds.

Will the Council so approve and authorize the Mayor to execute an agreement with the NFTA provided the same is in form and content satisfactory to the Corporation Counsel?

Respectfully submitted,

ROBERT M. RESTAINO  
Mayor

Funding Approval:

---

Daniel Morello, City Controller  
City Council Meeting, August 25, 2021

Kennedy \_\_\_\_\_ Soda \_\_\_\_\_ Spanbauer \_\_\_\_\_ Voccio \_\_\_\_\_ Tompkins \_\_\_\_\_