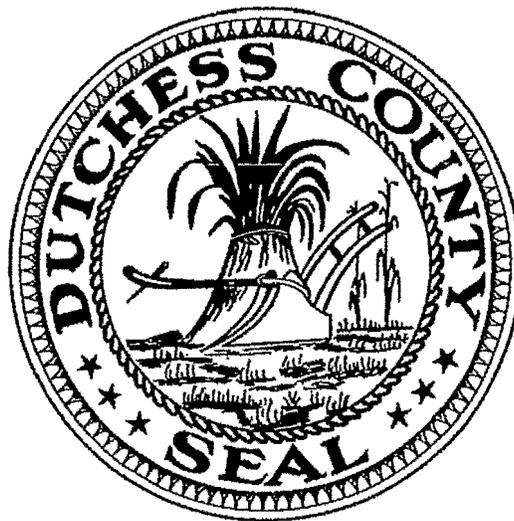


COUNTY OF DUTCHESS
HOTEL OCCUPANCY ROOM
TAX



LOCAL LAW NO. 11 OF 1983,
AS AMENDED BY LOCAL LAWS NO.6 OF 1985,
NO.7 OF 1987, NO.6 OF 1990, NO.6 OF 1993,
NO.6 OF 1998, NO.6 OF 2003, NO.4 OF 2004,
NO.5 OF 2008, NO.9 OF 2013,
AND NO.7 OF 2018

Dutchess County Commissioner of Finance
22 Market Street, Poughkeepsie NY 12601
(P) 845-486-2033 (F) 845-486-2198

Government Services & Administration
Laid on Desks 12/6/18

RESOLUTION NO. 2018314

RE: LOCAL LAW NO. 7 OF 2018, A LOCAL LAW
EXTENDING LOCAL LAW NO. 11 OF 1983, AS AMENDED,
IMPOSING A TAX ON THE OCCUPANCY OF HOTEL ROOMS
AS AUTHORIZED BY CHAPTER 208 OF THE LAWS OF 1983,
AS AMENDED BY CHAPTER 140 OF THE LAWS OF 2004

Legislators METZGER and BORCHERT offer the following and move its adoption:

RESOLVED, that the Legislature of the County of Dutchess adopt Local Law No. 7 of 2018 which has been submitted this day for consideration by said Legislature.

CA-215-18
CEB/kyh/G-0524
12/06/18

Fiscal Impact: See attached statement.

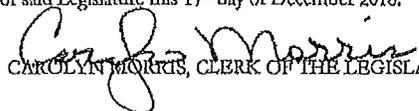
APPROVED

MARCUS J. MOLINARO
COUNTY EXECUTIVE
Date 12/24/2018

STATE OF NEW YORK
COUNTY OF DUTCHESS

This is to certify that I, the undersigned Clerk of the Legislature of the County of Dutchess have compared the foregoing resolution with the original resolution now on file in the office of said clerk, and which was adopted by said Legislature on the 17th day of December 2018, and that the same is a true and correct transcript of said original resolution and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Legislature this 17th day of December 2018.


CAROLYN MORRIS, CLERK OF THE LEGISLATURE

LOCAL LAW NO. 7 of 2018

RE: A LOCAL LAW EXTENDING LOCAL LAW NO. 11 OF 1983, AS AMENDED, IMPOSING A TAX ON THE OCCUPANCY OF HOTEL ROOMS AS AUTHORIZED BY CHAPTER 208 OF THE LAWS OF 1983, AS AMENDED BY CHAPTER 140 OF THE LAWS OF 2004

BE IT ENACTED by the County Legislature of the County of Dutchess, State of New York as follows:

SECTION 1. LEGISLATIVE INTENT.

The intent of this Local Law shall be to extend the Dutchess County Hotel Room Occupancy Tax Law for an additional five years.

SECTION 2.

Local Law No. 11 of 1983, as amended, shall be extended and remain in effect until December 31, 2023.

SECTION 3.

All other provisions of Local Law No. 11 of 1983, as amended by Local Laws No. 4 of 2004, No. 6 of 2003, No. 6 of 1998, No. 6 of 1993, No. 6 of 1990, No. 7 of 1987, No. 6 of 1985 and No. 5 of 2008 shall remain in full force and effect.

SECTION 4. EFFECTIVE DATE.

This local law shall take effect immediately upon full compliance with all the requisite statutes and laws applicable to its adoption and promulgation.

LOCAL LAW 9 OF 2013

Laid on Desks by Mail and Placed in Legislators Boxes 10/30/13
Government Services & Administration

RESOLUTION NO. 2013337

RE: LOCAL LAW NO. 9 OF 2013, A LOCAL LAW
EXTENDING LOCAL LAW NO. 11 OF 1983, AS AMENDED,
IMPOSING A TAX ON THE OCCUPANCY OF HOTEL ROOMS
AS AUTHORIZED BY CHAPTER 208 OF THE LAWS OF 1983,
AS AMENDED BY CHAPTER 140 OF THE LAWS OF 2004

Legislators ROLISON, BORCHERT, and PERKINS offer the following
and move its adoption:

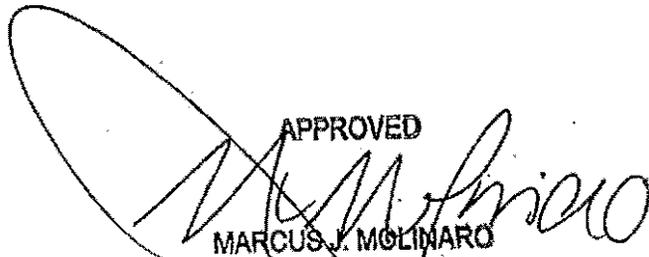
RESOLVED, that the Legislature of the County of Dutchess adopt Local
Law No. 9 of 2013 which has been submitted this day for consideration by said
Legislature.

CA-153-13

JMF/ca/G-0524

7/26/13

Fiscal Impact: See attached statement.

APPROVED

MARCUS J. MOLINARO
COUNTY EXECUTIVE
Date 12/5/2013

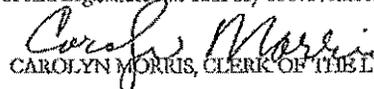
STATE OF NEW YORK

ss:

COUNTY OF DUTCHESS

This is to certify that I, the undersigned Clerk of the Legislature of the County of Dutchess have compared the foregoing
resolution with the original resolution now on file in the office of said clerk, and which was adopted by said Legislature on the 12th day of
November 2013, and that the same is a true and correct transcript of said original resolution and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Legislature this 12th day of November 2013.


CAROLYN MORRIS, CLERK OF THE LEGISLATURE

LOCAL LAW NO. 9 of 2013

RE: A LOCAL LAW EXTENDING LOCAL LAW NO. 11 OF 1983, AS AMENDED, IMPOSING A TAX ON THE OCCUPANCY OF HOTEL ROOMS AS AUTHORIZED BY CHAPTER 208 OF THE LAWS OF 1983, AS AMENDED BY CHAPTER 140 OF THE LAWS OF 2004

BE IT ENACTED by the County Legislature of the County of Dutchess, State of New York as follows:

SECTION 1. LEGISLATIVE INTENT.

The intent of this Local Law shall be to extend the Dutchess County Hotel Room Occupancy Tax Law for an additional five years.

SECTION 2.

Local Law No. 11 of 1983, as amended, shall be extended and remain in effect until December 31, 2018.

SECTION 3.

All other provisions of Local Law No. 11 of 1983, as amended by Local Laws No. 4 of 2004, No. 6 of 2003, No. 6 of 1998, No. 6 of 1993, No. 6 of 1990, No. 7 of 1987, No. 6 of 1985 and No. 5 of 2008 shall remain in full force and effect.

SECTION 4. EFFECTIVE DATE.

This local law shall take effect immediately upon full compliance with all the requisite statutes and laws applicable to its adoption and promulgation.

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 Dutchess

Local Law No. 9 of the year 2013

A local law LOCAL LAW NO. 9 OF 2013, A LOCAL LAW EXTENDING LOCAL LAW NO. 11 OF 1983, AS
(Insert Title)
AMENDED, IMPOSING A TAX ON THE OCCUPANCY OF HOTEL ROOMS AS
AUTHORIZED BY CHAPTER 208 OF THE LAWS OF 1983, AS AMENDED BY
CHAPTER 140 OF THE LAWS OF 2004

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

County City Town Village
(Select one.)

of Dutchess as follows:

SECTION 1. LEGISLATIVE INTENT.

The intent of this Local Law shall be to extend the Dutchess County Hotel Room Occupancy Tax Law for an additional five years.

SECTION 2.

Local Law No. 11 of 1983, as amended, shall be extended and remain in effect until December 31, 2018.

SECTION 3.

All other provisions of Local Law No. 11 of 1983, as amended by Local Laws No. 4 of 2004, No. 6 of 2003, No. 6 of 1998, No. 6 of 1993, No. 6 of 1990, No. 7 of 1987, No. 6 of 1985 and No. 5 of 2008 shall remain in full force and effect.

SECTION 4. EFFECTIVE DATE.

This local law shall take effect immediately upon full compliance with all the requisite statutes and laws applicable to its adoption and promulgation.

(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.

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. ⁹ _____ of 20¹³ of the (County)(City)(Town)(Village) of Dutchess was duly passed by the _____ on November 12 20¹³, and was (approved)(not approved) ~~(not approved)~~ County Legislature _____ on December 5 20¹³, 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) _____ (repassed after disapproval) by the _____ on _____ 20____.

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.

Carole Morris
Clerk of the county legislative body, ~~XXXXXX~~
~~XXXXXX~~

Date: December 6, 2014



LOCAL LAW NO. 5 OF 2008

NEW YORK STATE DEPARTMENT OF STATE
41 STATE STREET
ALBANY, NY 12231

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 of Dutchess
- Town
- Village

Local Law No. 5 of the year 20 08

A local law EXTENDING LOCAL LAW NO. 11 OF 1983, AS AMENDED, IMPOSING A TAX ON
(Insert Title)
THE OCCUPANCY OF HOTEL ROOMS AS AUTHORIZED BY CHAPTER 208
OF THE LAWS OF 1983

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

- County
- City of Dutchess as follows:
- Town
- Village

SECTION 1. LEGISLATIVE INTENT.

The intent of this Local Law shall be to extend the Dutchess County Hotel Room Occupancy Tax Law for an additional five years.

SECTION 2.

Local Law No. 11 of 1983, as amended, shall be extended and remain in effect until December 31, 2013.

SECTION 3.

All other provisions of Local Law No. 11 of 1983, as amended by Local Laws No. 4 of 2004, No. 6 of 2003, No. 6 of 1998, No. 6 of 1993, No. 6 of 1990, No. 7 of 1987, and No. 6 of 1985 shall remain in full force and effect.

SECTION 4. EFFECTIVE DATE.

This local law shall take effect immediately upon full compliance with all the requisite statutes and laws applicable to its adoption and promulgation.

(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 _____ (Name of Legislative Body) on _____ 20 _____, in accordance with the applicable provisions of law.

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. 5 of 20 08 of the (County)(City)(Town)(Village) of Dutchess was duly passed by the Legislature of Dutchess County on December 8 20 08, and was (approved)(~~not approved~~) (Name of Legislative Body) (~~repassed after disapproval~~) by the County Executive of Dutchess County and was deemed duly adopted (Elective Chief Executive Officer*) on December 19 20 08, 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 _____ (Name of Legislative Body) on _____ 20 _____, and was (approved)(not approved) (repassed after disapproval) by the _____ (Elective Chief Executive Officer*) on _____ 20 _____.

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 _____ (Name of Legislative Body) on _____ 20 _____, and was (approved)(not approved) (repassed after disapproval) by the _____ (Elective Chief Executive Officer*) 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.)

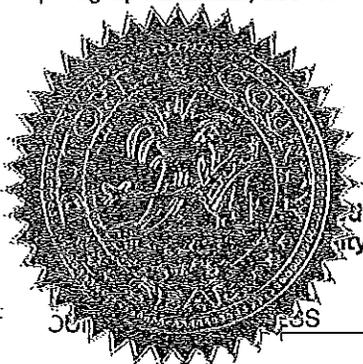
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20 _____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified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



Barbara Hupp

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

Date: 12/29/08

_____ by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other (city.)

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.

Ronald L. Wojniak

Signature
County Attorney

Title

County
~~City~~ of Dutchess

~~Town~~
~~Village~~

Date: 12-30-08

Government Services and Administration

RESOLUTION NO. 204234

RE: LOCAL LAW NO. 4 OF 2004, A LOCAL LAW AMENDING LOCAL LAW NO. 11 OF 1983 INCREASING THE TAX ON THE OCCUPANCY OF HOTEL ROOMS FROM THREE PERCENT TO FOUR PERCENT

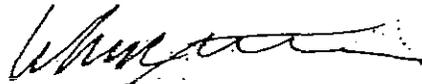
Legislators KENDALL, HAMMOND, KELLY, and SWARTZ offer the following and move its adoption:

RESOLVED, that the Legislature of the County of Dutchess adopt Local Law No. 4 of 2004 which has been submitted this day for consideration by said Legislature.

CA-141-04
GWE/ca/G-0524
7/15/04

Fiscal Impact: None

APPROVED



WILLIAM R. STEINHAUS
COUNTY EXECUTIVE

Date 8/19, 2004

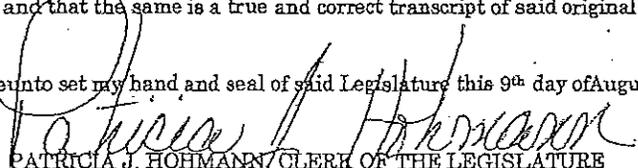
STATE OF NEW YORK

ss:

COUNTY OF DUTCHESS

This is to certify that I, the undersigned Clerk of the Legislature of the County of Dutchess have compared the foregoing resolution with the original resolution now on file in the office of said clerk, and which was adopted by said Legislature on the 9th day of August, 2004, and that the same is a true and correct transcript of said original resolution and of the whole thereof

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Legislature this 9th day of August, 2004.


PATRICIA J. HOHMANN, CLERK OF THE LEGISLATURE

LOCAL LAW NO. 4 of 2004

RE: A LOCAL LAW AMENDING LOCAL LAW NO. 11 OF 1983
INCREASING THE TAX ON THE OCCUPANCY OF HOTEL
ROOMS FROM THREE PERCENT TO FOUR PERCENT

BE IT ENACTED by the County Legislature of the County of Dutchess, State of
New York as follows:

SECTION 1. The purpose of this Local Law is to increase the Dutchess County
Hotel Room Occupancy Tax from three percent to four percent.

SECTION 2. Section 3, Subsection 2 of Local Law No. 11 of 1983, as amended
and extended, shall be further amended as follows:

"2. Imposition of Tax. On and after the first day of October, Two Thousand and
Four, there is hereby imposed and there shall be paid a tax of four percent upon the rent
for every occupancy of a room or rooms in a hotel in the County except that the tax shall
not be imposed upon a permanent resident."

SECTION 3. All other provisions of Local Law No. 11 of 1983, as amended by
Local Laws No. 6 of 1985, No. 7 of 1987, No. 6 of 1990, No. 6 of 1993, No. 6 of 1998,
and No. 6 of 2003 shall remain in full force and effect.

SECTION 4. This local law shall take effect upon filing in the office of the
Secretary of State.

AMENDED BY LOCAL LAW 4 OF 2004

RESOLUTION NO. 203322

RE: LOCAL LAW NO. 6 OF 2003, A LOCAL LAW
EXTENDING LOCAL LAW NO. 11 OF 1983 IMPOSING
A TAX ON THE OCCUPANCY OF HOTEL ROOMS
AS AUTHORIZED BY CHAPTER 208 OF THE LAWS OF 1983

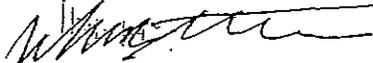
Legislator QUINN offers the following and moves its adoption:

RESOLVED, that the Legislature of the County of Dutchess adopt Local Law No. 6
of 2003 which has been submitted this day for consideration by said Legislature.

CA-208-03
IGM/ca/G-0524
10/30/03

Fiscal Impact: See attached statement.

APPROVED



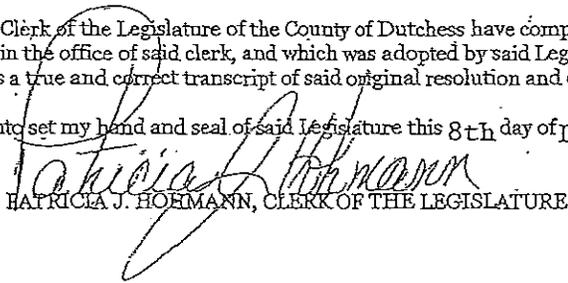
WILLIAM R. STEINHAUS
COUNTY EXECUTIVE

Date 12/19, 2003

STATE OF NEW YORK
ss:
COUNTY OF DUTCHESS

This is to certify that I, the undersigned Clerk of the Legislature of the County of Dutchess have compared the foregoing
resolution with the original resolution now on file in the office of said clerk, and which was adopted by said Legislature on the 8th
day of December, 2003, and that the same is a true and correct transcript of said original resolution and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Legislature this 8th day of December, 2003.


PATRICIA J. HOERMANN, CLERK OF THE LEGISLATURE

LOCAL LAW NO. 6 of 2003

RE: A LOCAL LAW EXTENDING LOCAL LAW NO. 11 OF 1983
IMPOSING A TAX ON THE OCCUPANCY OF HOTEL ROOMS
AS AUTHORIZED BY CHAPTER 208 OF THE LAWS OF 1983

BE IT ENACTED by the County Legislature of the County of Dutchess, State of New York as follows:

SECTION 1. LEGISLATIVE INTENT.

The intent of this Local Law shall be to extend the Dutchess County Hotel Room Occupancy Tax Law for an additional five years.

SECTION 2.

Local Law No. 11 of 1983, as amended, shall be extended and remain in effect until December 31, 2008.

SECTION 3.

All other provisions of Local Law No. 11 of 1983, as amended by Local Laws No. 6 of 1985, No. 7 of 1987, No. 6 of 1990, No. 6 of 1993 and No. 6 of 1998, shall remain in full force and effect.

SECTION 4. EFFECTIVE DATE.

This local law shall take effect immediately upon full compliance with all the requisite statutes and laws applicable to its adoption and promulgation.

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~~ of DUTCHESS
~~Town~~
~~Village~~

Local Law No. 6 of the year 1998..

A local law Amending Local Law No. 7 of 1987 Imposing a Tax on the Occupancy
(Insert Title)
of Hotel Rooms as Authorized by Chapter 208 of the Laws of 1983

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

County

~~City~~ of Dutchess as follows:
~~Town~~
~~Village~~

BE IT ENACTED by the County Legislature of the County of Dutchess as follows:

SECTION 1. The intention of this local law shall be to amend the Dutchess County Hotel Room Occupancy Tax Law.

SECTION 2. Section 1 (f) of Local Law No. 11 of 1983 shall be amended to read as follows:

"(f) Hotel. A building or portion of it which is regularly used and kept open as such for the lodging of guests. The term "hotel" includes an apartment hotel, a motel, boarding house, conference center or tourist home, bed and breakfast which buildings or facilities are used for lodging of guests."

SECTION 3. Local Law No. 11 of 1983, as amended, shall be extended and remain in effect until December 31, 2003.

SECTION 4. All other provisions of Local Law No. 11 of 1983 as amended shall remain in full force and effect.

SECTION 5. EFFECTIVE DATE.

This local law shall take effect immediately upon full compliance with all the requisite statutes and laws applicable to its adoption and promulgation.

(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 19..... of the (County)(City)(Town)(Village) of was duly passed by the on 19...., 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.6..... of 19~~98~~.. of the (County)(City)(Town)(Village) of Dutchess..... was duly passed by the County Legislature on November 9 19 98, and was (approved)~~(not approved)~~~~(repassed after disapproval)~~ by the County Executive..... and was deemed duly adopted on December 1, 1998, 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 19..... of the (County)(City)(Town)(Village) of was duly passed by the on 19...., and was (approved)(not approved)(repassed after disapproval) by the on 19.... 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 19...., in accordance with the applicable provisions of law.
(Elective Chief Executive Officer)*

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 19..... of the (County)(City)(Town)(Village) of was duly passed by the on 19...., and was (approved)(not approved)(repassed after disapproval) by the on 19.... Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of 19...., in accordance with the applicable provisions of law.
(Elective Chief Executive Officer)*

* 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 19____ 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 _____ 19____, 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 19____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 19____, 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.



Patricia J. Horner

Clerk of the County legislative body ~~City~~ ~~Village~~ ~~or~~ ~~other~~ ~~legislated~~ ~~by~~ ~~the~~ ~~legislative~~ ~~body~~

Date: December 3, 1998

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

STATE OF NEW YORK
COUNTY OF Dutchess

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]

Signature

County Attorney

Title

County
~~City~~ of Dutchess
~~Town~~
~~Village~~

Date: December 3, 1998

AMENDED AND EXTENDED BY LOCAL LAW 6 OF 1998

LOCAL LAW NO. 6 OF 1993

A LOCAL LAW EXTENDING LOCAL LAW NO. 6 OF 1990
IMPOSING A TAX ON THE OCCUPANCY OF HOTEL
ROOMS AS AUTHORIZED BY CHAPTER 208 OF THE
LAWS OF 1983

BE IT ENACTED BY THE COUNTY LEGISLATURE OF THE COUNTY OF DUTCHESS,
NEW YORK, AS FOLLOWS:

SECTION 1. The intent of this Local Law shall be to extend
the Dutchess County Hotel Room Occupancy Tax Law through December
31, 1998.

SECTION 2. This extension of Local Law No. 6 of 1990, as
originally authorized by Chapter 208 of the Laws of 1983, is a Type
II action.

SECTION 3. Section "7" of Local Law No. 6 of 1990 shall be
amended to read as follows:

This Local Law shall take effect on filing in the
office of the Secretary of State as provided by the
Municipal Home Rule Law, and shall remain in effect
until December 31, 1998 unless its term is further
extended by this Legislature.

SECTION 4. All other provisions of Local Law No. 11 of 1983,
as amended by Local Law No. 6 of 1985, as extended by Local Law No.
7 of 1987, and as amended and extended by Local Law No. 6 of 1990,
shall remain in full force and effect.

SECTION 5. This Local Law shall take effect on filing in the
office of the Secretary of State.

EXTENDED BY LOCAL LAW NO. 6 OF 1993

Local Law Filing

NEW YORK STATE DEPARTMENT OF STATE
162 WASHINGTON AVENUE, ALBANY, NY 12231

(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 of Dutchess
Town
Village

Local Law No. 6 of the year 19 90.

A local law Amending and Extending Local Law No. 7 of 1987 Imposing a Tax
(Insert Title) on the Occupancy of Hotel Rooms as Authorized by
Chapter 208 of the Laws of 1983

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

County
City of Dutchess as follows:
Town
Village **BE IT ENACTED** by the Legislature of the County of Dutchess:

SECTION 1. The intent of this Local Law shall be to amend and extend the Dutchess County Hotel Room Occupancy Tax Law through December 31, 1993.

SECTION 2. The caption heading of sub-section 18 of Section "3" of Local Law No. 6 of 1985 as extended by Local Law No. 7 of 1987 shall be amended to read as follows:

18: Administration of Oaths and Compelling Testimony.

SECTION 3. Sub-section 1(e) of Section "3" of Local Law No. 6 of 1985 as extended by Local Law No. 7 of 1987 shall be amended to read as follows:

(e) County Attorney. The County Attorney of Dutchess County or any assistant thereof:

SECTION 4. Sub-section 7(b) of Section "3" of Local Law No. 6 of 1985 as extended by Local Law No. 7 of 1987 shall be amended to read as follows:

(b) The tax to be collected shall be stated and charged separately from the rent and separately from the sales tax and shown separately on any record thereof, at the time when the occupancy is arranged or contracted for and charged for, and on every evidence of occupancy or any bill or statement or charge made for said occupancy issued or delivered by the operator. The tax shall be paid by the occupant, to the operator as trustee for an on account of the County, 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. 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

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

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; provided, however, that the commissioner of finance shall be joined as a party in any action or proceeding brought by the operator to collect or enforce collection of the tax.

SECTION 5. Sub-section 20(a) of Section "3" of Local Law No. 6 of 1985 as extended by Local Law No. 7 of 1987 shall be amended to read as follows:

(a) Any person failing to file a return or to pay over any tax to the commissioner of finance within the time required by this Local Law shall be subject to a penalty of five (5) percent of the amount of tax due. In addition to the aforementioned penalty, interest at the rate of one percent of such tax for each month of delay shall accrue. The commissioner of finance, if satisfied that the delay was excusable, may omit all or any part of the penalty, but not the interest owed. 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.

SECTION 6. Sub-section 20(b) of Section "3" of Local Law No. 6 of 1985 as extended by Local Law No. 7 of 1987 shall be amended to read as follows:

(b) 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 sub-section eleven (11) of this Local Law, or failing to file a registration certificate and such data in connection therewith as the commissioner of finance 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 of 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 and any officer of a corporate operator who shall refer or caused reference to be made to this tax in a form or manner other than that required by this Local Law, and any operator failing to keep or make available the records required by sub-section eight (8) 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 shall also be subject to the penalties hereinabove imposed.

SECTION 7. Section "4" of Local Law No. 7 of 1987 shall be amended to read as follows:

This Local Law shall take effect on filing in the office of the Secretary of State as provided by the Municipal Home Rule Law, and shall remain in effect until December 31, 1993 unless its term is further extended by this Legislature.

SECTION 8. All other provisions of Local Law No. 11 of 1983, as amended by Local Law No. 6 of 1985 and extended by Local Law No. 7 of 1987, shall remain in full force and effect.

SECTION 9. This Local Law shall take effect on filing in the office of the Secretary of State.

(Complete the certificate 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 19____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 19____, 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. _____ 6 _____ of 1990 of the (County)(City)(Town)(Village) of Dutchess was duly passed by the Legislature on October 9 1990, and was (approved)(not disapproved)(repassed after disapproval) by the County Executive and was deemed duly adopted on October 29 1990.
(Name of Legislative Body) (Elective Chief Executive Officer*)
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 19____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 19____, and was (approved)(not disapproved)(repassed after disapproval) by the _____ on _____ 19____. 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 _____ 19____, in accordance with the applicable provisions of law.
(Name of Legislative Body) (Elective Chief Executive Officer*)

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 19____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 19____, and was (approved)(not disapproved)(repassed after disapproval) by the _____ on _____ 19____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 19____, in accordance with the applicable provisions of law.
(Name of Legislative Body) (Elective Chief Executive Officer*)

*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 chairman 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 the Board of Common Council.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 19____ 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 _____ 19____, 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 19____ of the County of _____, State of New York, having been submitted to the electors at the General Election of November _____ 19____, 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 of 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.



Evelyn J. Heady
Clerk of the County legislative body, City, Town or Village Clerk
or officer designated by local legislative body

Date: October 31, 1990

(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 Dutchess

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.

Ian G. MacDonald
Signature
Ian G. MacDonald
County Attorney
Title

County
XXXX
City of Dutchess
XXXX
XXXX

Date: October 31, 1990

AMENDED AND EXTENDED BY LOCAL LAW NO. 6 OF 1990

(Please Use this Form for Filing your 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~~ of Dutchess
~~Town~~
~~Village~~
Local Law No. 7 of the year 19 87

A local law Extending Local Law No. 6 of 1985 Imposing a Tax on the
Occupancy of Hotel Rooms(Law title) as Authorized by Chapter 208 of the
Laws of 1983.

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

County
~~City~~ of Dutchess as follows:
~~Town~~
~~Village~~

BE IT ENACTED, by the County Legislature of the County of Dutchess, New York,
as follows:

SECTION 1. The intent of this Local Law shall be to extend
Local Law No. 6 of 1985 through December 31, 1990.

SECTION 2. Section "4" of Local Law No. 6 of 1985 shall be amended to
read as follows:

This Local Law shall take effect on filing in the office of the
Secretary of State as provided by the Municipal Home Rule Law, and
shall remain in effect until December 31, 1990 unless its term is
further extended by this Legislature.

SECTION 3. All other provisions of Local Law No. 6 of 1985 shall remain
in full force and effect.

SECTION 4. This Local Law shall take effect on filing in the office
of the Secretary of State.

~~(If additional space is needed, please attach sheets of the same size as this and number each)~~

(Complete the certification in the paragraph which applies to the filing of this local law and strike out the matter therein 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 19.....
County
City of was duly passed by the
Town (Name of Legislative Body)
Village
on 19..... in accordance with the applicable provisions of law.

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

I hereby certify that the local law annexed hereto, designated as local law No.7..... of 1987...
County
of the ~~Town~~ of Dutchess was duly passed by the Legislature
~~Town~~ (Name of Legislative Body)
~~Village~~
on October 13 19 87 ~~and was approved~~ by the County Executive
..... ~~repassed after disapproval~~ Elective Chief Executive Officer *
and was deemed duly adopted on November 3 1987, 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 19.....
County
City of was duly passed by the
Town (Name of Legislative Body)
Village
on 19..... and was approved by the
..... not disapproved Elective Chief Executive Officer *
..... repassed after disapproval
on 19..... Such local law was submitted to the people by reason of a
mandatory referendum, and received the affirmative vote of a majority of the qualified electors voting
permissive general
thereon at the special election held on 19....., in accordance with the appli-
annual
cable provisions of law.

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

I hereby certify that the local law annexed hereto, designated as local law No. of 19.....
County
City of was duly passed by the on
Town (Name of Legislative Body)
Village
..... 19..... and was approved by the on
..... not disapproved Elective Chief Executive Officer *
..... repassed after disapproval
..... 19..... Such local law being subject to a permissive referendum and no
valid petition requesting such referendum having been filed, said local law was deemed duly adopted on
..... 19....., 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 chairman of the county legislative body, the mayor of a city or village or the supervisor of a town, where such officer is vested with 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 19..... of the City of..... having been submitted to referendum pursuant to the provisions of § 36 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 election held on 19..... 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 19..... of the County of, State of New York, having been submitted to the Electors at the General Election of November, 19, 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 of 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 above.

Patricia D. Grand
Clerk of the County legislative body, City, Town or Village Clerk

Date: November 4, 1987



(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 Dutchess

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.

Shirley Wang
County Attorney

Date: 11/9/87

County of Dutchess

EXTENDED BY LOCAL LAW NO. 7 OF 1987

(Please Use this Form for Filing your 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~~ of Dutchess
~~Town~~
~~Village~~
Local Law No. 6 of the year 19 85

A local law Extending Local Law No. 11 of 1983 Imposing A Tax On The
(Insert title)
Occupancy of Hotel Rooms

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

County
~~City~~ of Dutchess as follows:
~~Town~~
~~Village~~

Section 1. SHORT TITLE

This local law shall be known as the Dutchess County Hotel Room Occupancy Tax Law.

Section 2. INTENT

The intent of this local law shall be to extend the imposition of a tax upon the occupancy of hotel rooms as authorized by Chapter 208 of the Laws of 1983 and Local Law No. 11 of 1983 thereby continuing to promote Dutchess County, its cities, towns and villages in order to increase tourism and tourism-related activities, including but not limited to, economic development activities, arts, conventions and trade shows and development and maintenance of public facilities in the County.

Section 3. TEXT

1. Definitions.
2. Imposition of Tax.
3. Transitional Provisions.
4. Exempt Organizations.
5. Territorial Limitations.
6. Registration.
7. Administration and Collection.
8. Records to be Kept.
9. Returns.
10. Payment of Tax.
11. Determination of Tax.
12. Disposition of Revenues.
13. Refunds.
14. Reserves.

(If additional space is needed, please attach sheets of the same size as this and number each)

(Complete the certification in the paragraph which applies to the filing of this local law and strike out the matter therein 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 19.....
County
of the City of was duly passed by the
Town (Name of Legislative Body)
Village
on 19..... in accordance with the applicable provisions of law.

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

I hereby certify that the local law annexed hereto, designated as local law No. of 19..85.
County
of the City of was duly passed by the
Town (Name of Legislative Body)
Village
on ~~December 9~~ 19.85 and was approved ~~repassed after disapproval~~ by the
County Executive
Elective Chief Executive Officer *
and was deemed duly adopted on ~~December 26~~ 19.85. , 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 19.....
County
of the City of was duly passed by the
Town (Name of Legislative Body)
Village
on 19..... and was approved ~~repassed after disapproval~~ by the
Elective Chief Executive Officer *
on 19..... Such local law was submitted to the people by reason of a
mandatory referendum, and received the affirmative vote of a majority of the qualified electors voting
permissive general
thereon at the special election held on 19..... , in accordance with the appli-
annual
cable provisions of law.

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

I hereby certify that the local law annexed hereto, designated as local law No. of 19.....
County
of the City of was duly passed by the
Town (Name of Legislative Body)
Village
on 19..... and was approved ~~repassed after disapproval~~ by the
Elective Chief Executive Officer *
on 19..... Such local law being subject to a permissive referendum and no
valid petition requesting such referendum having been filed, said local law was deemed duly adopted on
..... 19....., 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 chairman of the county legislative body, the mayor of a city or village or the supervisor of a town, where such officer is vested with 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 19..... of the City of..... having been submitted to referendum pursuant to the provisions of § 36 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 19..... 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 19..... of the County of, State of New York, having been submitted to the Electors at the General Election of November, 19, 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 of a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

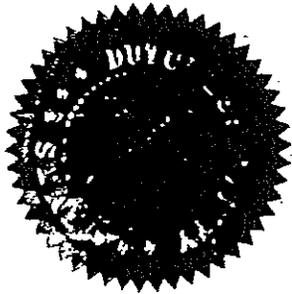
(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

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.

Patricia W. Luzzi
Clerk of the County Legislature, City, Town or Village Clerk or
Officer designated by local legislative body

Dutchess County Legislature

Date: December 26, 1985



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

STATE OF NEW YORK

COUNTY OFDutchess.....

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.

Steph...
.....
County Attorney
Title

Date: December 26, 1985

County
City ofDutchess.....
Town
Village

15. Remedies Exclusive
16. Proceedings to Recover Tax.
17. General Powers of the Commissioner of Finance.
18. Administration of Oaths.
19. Reference to Tax.
20. Penalties and Interest.
21. Returns to be Secret.
22. Notices and Limitations of Time.
23. Separability.

1. DEFINITIONS.

- (a) **Commissioner of Finance.** The Commissioner of finance of Dutchess County.
- (b) **Comptroller.** The comptroller of Dutchess County.
- (c) **County.** The County of Dutchess.
- (d) **County Legislature.** The legislature of the County of Dutchess.
- (e) **County Attorney.** The County Attorney of Dutchess County.
- (f) **Hotel.** A building or portion of it which is regularly used and kept open as such for the lodging of guests. The term "hotel" includes an apartment hotel, a motel, boarding house, conference center or tourist home, whether or not meals are served, which have more than twelve (12) rooms.
- (g) **Occupancy.** The use or possession, or the right to the use or possession of any room in a hotel.
- (h) **Occupant.** A person who, for a 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.
- (i) **Operator.** Any person operating a hotel in the County of Dutchess, including but not limited to the owner or proprietor of such premises, lessee, sub-lessee, mortgagee in possession, licensee or any other person otherwise operating such hotel.
- (j) **Permanent Resident.** Any occupant of any room or rooms in a hotel for at least sixty (60) consecutive days shall be considered a permanent resident with regard to the period of such occupancy.
- (k) **Person.** An individual, partnership, society, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee, and any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, and any combination of the foregoing.
- (l) **Rent.** The consideration received for occupancy valued in money, whether received in money or otherwise.

(m) **Return.** A schedule of information filed or required to be filed as herein provided.

(n) **Room.** Any area or space 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.

(o) **State.** The State of New York.

2. IMPOSITION OF TAX.

On and after the first day of January, nineteen hundred eighty-six, there is hereby imposed and there shall be paid a tax of three (3) percent upon the rent for every occupancy of a room or rooms in a hotel in the county except that the tax shall not be imposed upon a permanent resident.

3. TRANSITIONAL PROVISIONS.

The tax imposed by this local law shall be paid upon any occupancy on and after the first day of January, nineteen hundred eighty-six, 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 by this local law to the extent that it covers any period on and after the first day of January, nineteen hundred eighty-six.

4. EXEMPT ORGANIZATIONS.

(a) Except as otherwise provided in this section, any use or occupancy by any of the following shall not be subject to the tax imposed by this local law:

(1) the state, or any of its agencies, instrumentalities, public corporations (including a public corporation created pursuant to agreement or compact with another state or Canada), improvement districts or political subdivisions;

(2) the United States of America, or any of its agencies and instrumentalities, insofar as it is immune from taxation;

(3) any corporation, association, trust, or community chest, fund or foundation, organized and operated exclusively for religious, charitable or educational purposes, or for the prevention of cruelty to children or animals, and no part of the net earnings of which inures to the benefit of any private shareholder or individual and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; provided, however, that nothing in this sub-section shall include an organization operated for the primary purpose of carrying on a trade or business for profit, whether or not all of its profits are payable to one or more organizations described in this sub-section.

(b) Where any organization described in paragraph (3) of subdivision (a) of this sub-section carries on its activities in furtherance of the purpose for which it was organized, in premises in which, as part of said activities, it operates a hotel, occupancy of rooms in the premises and rents therefrom received by such corporation or association shall not be subject to tax hereunder.

5. TERRITORIAL LIMITATIONS.

The tax imposed by this local law shall apply only within the territorial limits of the county.

6. REGISTRATION.

Within ten (10) days after the effective date of this local law, or in the case of operators commencing business after such effective date, within three (3) days after such commencement or opening, every operator shall file with the commissioner of finance a certificate of registration in a form prescribed by the commissioner of finance. The commissioner of finance shall, within five (5) days after such registration, issue, without charge to each operation, a certificate of authority empowering such operator to collect the tax from the occupant and a 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 commissioner of finance upon the cessation of business at the hotel named or upon its sale or transfer.

7. ADMINISTRATION AND COLLECTION.

(a) The tax imposed by this local law shall be administered and collected by the commissioner of finance or other fiscal officers of the county as he may designate by such means and in such manner as are other taxes which are now collected and administered by such officers in accordance with the county charter or as otherwise provided by this local law.

(b) 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. The tax shall be paid by the occupant, to the operator as trustee for and on account of the county, 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. 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; provided, however, that the commissioner of finance or other fiscal officer or officers, employees or agents duly designated by him shall be joined as a party in any action or proceeding brought by the operator to collect or enforce collection of the tax.

(c) The commissioner of finance may, whenever 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 commissioner of finance the tax herein imposed.

(d) For the purpose of the proper administration of this local law and to prevent evasion of the tax herein imposed, it shall be presumed that all rents are subject to tax until the contrary is established. The burden of proving that a rent for occupancy is not taxable hereunder shall be upon the operator, except that, where by regulation pursuant to sub-section seven (c) of this section, an occupant is required to file returns and pay directly to the commissioner of finance the tax herein imposed, the burden shall be upon the occupant. Where an occupant claims exemption from the tax herein imposed under the provisions of sub-section four (4) of this section, the rent shall be deemed taxable hereunder unless the operator shall receive from the occupant claiming such exemption a certificate duly executed by an exempt corporation or association certifying that the occupant is its agent, representative, or employee, together with a certificate executed by the occupant that his occupancy is paid or to be paid by such exempt corporation or association, and is necessary or required in the course of or in connection with the occupant's duties as a representative of such corporation or association. Where deemed necessary by the operator, he may further require that any occupant claiming exemption from the tax herein imposed furnish a copy of a certificate issued by the commissioner of finance certifying that the corporation or association therein named is exempt under sub-section four (4) of this 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 commissioner of finance may by regulations require. Such records shall be available for inspection and examination at any time upon demand by the commissioner of finance or is duly authorized agent or employee and shall be preserved for a period of three (3) years, except that the commissioner of finance may consent to their destruction within that period or may require that they be kept longer.

9. RETURNS.

(a) Every operator shall file with the commissioner of finance 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 (20) days from the expiration of the period covered thereby. The commissioner of finance may permit or require returns to be made in other periods and on such dates as he may specify. If the commissioner of finance deems it necessary, he may provide for the filing of returns and the payment of the tax on a monthly basis or on the basis of any longer or shorter period of time.

(b) The form of returns shall be prescribed by the commissioner of finance and shall contain such information as he may deem necessary for the proper administration of this local law. The commissioner of finance may require amended returns to be filed within twenty (20) days after notice and to contain the information specified in the notice.

(c) If a return required by this local law is not filed, or a return when filed is incorrect or insufficient on its face, the commissioner of finance shall take the necessary steps to enforce the filing of such a return or of a corrected return.

10. PAYMENT OF TAX.

At the time of filing a return of occupancy and of rents, each operator shall pay to the commissioner of finance 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 of this local law. Where the commissioner of finance in his discretion deems it necessary to protect revenues to be obtained under this local law, he may require any operator obligated 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 solvency and responsibility, in form approved by the county attorney and in such amount as the commissioner of finance may fix to secure the payment of any tax and penalties and interest due or which may become due from such operator. In the event that the commissioner of finance 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 (5) days after the giving of such notice unless, within such five (5) days, the operator shall request in writing a hearing before the commissioner of finance at which time the necessity, propriety and amount of the bond shall be determined by the commissioner of finance. Such determination shall be final and shall be complied with within fifteen (15) days after the giving of notices thereof. In lieu of such bond, securities approved by the commissioner of finance or cash in such amount as he may prescribe, may be deposited which shall be kept in the custody of the commissioner of finance who may at any time without notice of the depositor apply them to any tax and interest and penalties due, and for that purpose the securities may be sold by him at public or private sale without notice to the depositor thereof.

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 commissioner of finance from such information as may be obtainable. The tax herein imposed may be estimated on the basis of external indices, such as number of rooms, location, scale of rents, comparable rents, type of accommodations and service, number of employees and any other factors. Notice of such determination shall be given to the person liable for the collection and payment of the tax. Such determination shall finally and irrevocably fix the tax unless the person against whom it is assessed, within thirty (30) days after giving of notice of such determination, shall apply to the commissioner of finance for a hearing, or unless the commissioner of finance of his own motion shall re-determine the same. After such hearing, the commissioner of finance shall give notice of his determination to the person against whom the tax is assessed. The determination of the commissioner of finance shall be reviewable by proceeding under article seventy-eight of the civil practice law and rules if application therefore is made to the supreme court within thirty (30) 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 the amount of any tax sought to be reviewed, with penalties and interest thereon, if any, shall be first deposited with the commissioner of finance and there shall be filed with the

commissioner of finance 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 a form approved by the county attorney and 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 the proceeding or at the option of the applicant such undertaking filed with the commissioner of finance 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 applicant shall not be required to deposit such taxes, penalties and interest as a condition precedent to the application.

12. DISPOSITION OF REVENUES.

All revenues resulting from the imposition of the tax under this local law shall be paid into the treasury of the county and shall be credited to and deposited in the general fund of the county and shall thereafter be allocated by the county, pursuant to the annual budget adoption and amendment procedure established by the county charter and administrative code, to further the intent of this act as set forth in Section 2 hereof. Notwithstanding the above, the commissioner of finance is authorized to retain on behalf of the county, ten (10) per centum of such revenue to defer the necessary expenses of the county in administering such tax.

13. REFUNDS.

(a) In the manner provided in this sub-section the commissioner of finance shall refund or credit, without interest, any tax, penalty or interest erroneously, illegally or unconstitutionally collected or paid if application to the commissioner of finance for such refund shall be made within one (1) year from the payment thereof. Whenever a refund is made by the commissioner of finance, he shall state his reason in writing. Such application may be made by the occupant, operator or other person who has actually paid the tax. Such application may also be made by an operator who has collected and paid over such tax to the commissioner of finance provided that the application is made within one (1) year of the payment by the occupant to the operator, but no actual refund of moneys shall be made to such operator until he shall first establish to the satisfaction of the commissioner of finance, under such regulations as the commissioner of finance may prescribe, that he has repaid to the occupant the amount for which the application for refund is made. The commissioner of finance may, in lieu of any refund required to be made, allow credit on payments due from the applicant.

(b) An application for a refund or credit made as herein provided shall be deemed an application for a revision of any tax, penalty or interest complained of and the commissioner of finance may receive evidence with respect thereto. After making his determination, the commissioner of finance shall give notice to the applicant who shall be entitled to review such determination by a proceeding pursuant to article seventy-eight of the civil practice law and rules, provided such proceeding is instituted within thirty (30) days after the giving of the notice of such determination and provided that a final determination of tax due was not previously made. Such a proceeding shall not be

instituted unless an undertaking is filed with the commissioner of finance in a form approved by the county attorney and in such amount and with such sureties as a justice of the supreme court shall approve to the effect that if such proceedings be dismissed or the tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding.

(c) 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 under this local law where he has had a hearing or an opportunity for a hearing, or has failed to avail himself of the remedies herein provided. No refund or credit shall be made of a tax, interest or penalty paid after a determination by the commissioner of finance made pursuant to sub-section eleven (11) of this local law unless it be found that such determination was erroneous, illegal or unconstitutional or otherwise improper by the commissioner of finance after a hearing or of his own motion or in a proceeding under article seventy-eight of the civil practice law and rules, in which event refund or credit without interest shall be made of the tax, interest or penalty found to have been overpaid.

14. RESERVES.

In cases where the occupant 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 commissioner of finance shall set up appropriate reserves to meet any decision adverse to the county.

15. REMEDIES EXCLUSIVE.

The remedies provided by sub-sections eleven (11) and thirteen (13) of this local law shall be exclusive remedies available to any person for the review of tax liability imposed by this local law. 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 (30) days after a deficiency assessment is made and pays the amount of the deficiency assessment to the commissioner of finance prior to the institution of such suit and posts a bond for costs as provided in sub-section eleven (11) of this local law.

16. PROCEEDINGS TO RECOVER TAX.

(a) Whenever any operator or any officer of a corporate operator or any occupant or other person shall fail to collect and pay over any tax, penalty or interest imposed by this local law as therein provided, the county attorney shall, upon the request of the commissioner of finance bring or cause to be brought an action to enforce the payment of the same on behalf of the county in any court of the state or of any other state or of the United States. If, however, the commissioner of finance 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.

(b) As an additional or alternate remedy, the commissioner of finance may issue a warrant, directed to the county sheriff commanding him to levy upon and sell the real and personal property of the operator or officer of a corporate operator or other person liable for the tax, which may be found within the county 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 commissioner of finance and to pay to him the money collected by virtue thereof within sixty (60) days after the receipt of such warrant. The county sheriff shall then proceed upon the warrant in the same manner, and with like effect, as that provided by law in respect to execution 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 commissioner of finance a warrant of like terms, force and effect may be issued and directed to any officer or employee of the commissioner of finance 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 commissioner of finance may from time to time issue new warrants and shall also have the same remedies to enforce the amount due thereunder as if the county has recovered judgment therefor and execution thereon has been returned unsatisfied.

(c) 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 or of the equipment, furnishings, fixtures, supplies or stock of merchandise, or the said premises or lease, license or other agreement or right to possess or operate such hotel and the equipment, furnishings, fixtures, supplies and stock of merchandise pertaining to the conduct or operation of said hotel, otherwise than in the ordinary and regular prosecution of business, the purchaser, transferee or assignee shall at least ten (10) days before taking possession of the subject of said sale, transfer or assignment, or paying therefor, notify the commissioner of finance 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.

(d) Whenever the purchaser, transferee or assignee shall fail to give notice to the commissioner of finance as required by sub-section sixteen (c) of this section or whenever the commissioner of finance 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 of 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,

transferee or assignor any such sums of money, property or choses in action to the extent of the amount of the county's claim. For failure to comply with the provisions of this sub-section, the purchaser, transferee or assignee, in addition to being subject to the liabilities and remedies imposed under the provisions of article six of the uniform commercial code, shall be personally liable for the payment to the county of any such taxes theretofore or thereafter determined to be due to the county 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.

17. GENERAL POWERS OF THE COMMISSIONER OF FINANCE.

(a) In addition to the powers granted to the commissioner of finance 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 (30) days and for cause shown, to remit penalties but not interest, and to compromise disputed claims in connection with the taxes hereby imposed;

(3) To request information from the tax commission of the state or the treasury department of the United States relative to any person and to afford information to such tax commission or such treasury department relative to any person, any other provision of this local law to the contrary notwithstanding;

(4) To delegate his functions hereunder to a deputy commissioner of finance or any employee or employees of the department of finance;

(5) To prescribe methods for determining the rents for occupancy and to determine the taxable and non-taxable rents;

(6) To require any operator within the county to keep detailed records of the nature and type of hotel maintained, nature and type of services 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 commissioner of finance;

(7) To assess, determine, revise and readjust the taxes imposed under this local law.

18. ADMINISTRATION OF OATHS AND COMPELLING TESTIMONY.

(a) The commissioner of finance 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 commissioner of finance 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.

(b) 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 for by the subpoena of the commissioner of finance under this local law.

(c) 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 commissioner of finance under this local law shall 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.

(d) The officers who serve the summons or subpoena of the commissioner of finance 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 department of finance, designated to serve such process.

19. REFERENCE TO TAX.

Wherever reference is made in placards or advertisements or in any other publications to the tax imposed by this local law, such reference shall be substantially in the following form: "Tax on occupancy of hotel rooms", except that in any bill, receipt, statement or other evidence or memorandum of occupancy or rent charge issued or employed by the operator, the word "tax" will suffice.

20. PENALTIES AND INTEREST.

(a) Any person failing to file a return or to pay over any tax to the commissioner of finance within the time required by this local law shall be subject to a penalty of five (5) percent of the amount of tax due. In addition to the aforementioned penalty, interest at the rate of one percent 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, shall accrue. The commissioner of finance, if satisfied that the delay was excusable, may remit all or any part of the penalty, but not the interest owed. 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.

(b) 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 sub-section eleven (11) of this local law, or failing to file a registration certificate and such data in connection therewith as the commissioner of finance 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 of 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 and any officer of a corporate operator who shall refer or cause reference to be made to this tax in a form or manner other than that required by this local law, and any operator failing to keep the records required by sub-section eight (8) 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.

(c) The certificate of the commissioner of finance 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.

21. RETURNS TO BE SECRET.

(a) Except in accordance with proper judicial order, or as otherwise provided by law, it shall be unlawful for the commissioner of finance or any officer or employee of the department of finance 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 officers 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 commissioner of finance 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 county attorney or other legal representatives of the 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 or may be instituted for the collection of a tax or penalty. Returns shall be preserved for three years and thereafter until the commissioner of finance permits them to be destroyed.

(b) Any violation of subdivision (a) of this sub-section shall be punishable by a fine not exceeding one thousand dollars, or by imprisonment not exceeding one year, or both, in the discretion of the court, and if the offender be an officer or employee of the county, he shall be

dismissed from office and be incapable of holding any public office for a period of five years thereafter.

22. NOTICES AND LIMITATIONS OF TIME.

(a) 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 postpaid 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 mailing of such notice.

(b) The provisions of the civil practice law and rules or any other law relative to limitations of time for the enforcement of civil remedy shall not apply to any proceeding or action taken by the county 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.

(c) 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.

23. SEPARABILITY.

If any provision of this local law, or the application thereof to any person or circumstances, is held invalid, the remainder of this local law, and the application of such provisions to other persons or circumstances shall not be affected thereby.

Section 4.

This local law shall take effect upon filing in the office of the secretary of state as provided by the municipal home rule law, and shall remain in effect until December 31, 1987 unless its term is extended by this Legislature.

AMENDED AND EXTENDED BY LOCAL LAW NO. 6 OF 1985

(Please Use this Form for Filing your 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~~ of DUTCHESS
~~Town~~
~~Village~~
Local Law No. 11 of the year 19 83

A local law IMPOSING A TAX ON THE OCCUPANCY OF HOTEL ROOMS
(Insert title)

Be it enacted by the COUNTY LEGISLATURE of the
(Name of Legislative Body)

County
~~City~~ of DUTCHESS as follows:
~~Town~~
~~Village~~

SECTION 1. Short Title

This local law shall be known as the Dutchess County Hotel Room Occupancy Tax Law.

Section 2. Intent

The intent of this local law shall be to promote Dutchess County, its cities, towns and villages in order to increase tourism and tourism-related activities, including but not limited to, economic development activities, arts, conventions and trade shows and development and maintenance of public facilities in the County.

Section 3. Text

1. Definitions.
2. Imposition of Tax.
3. Transitional Provisions.
4. Exempt Organizations.
5. Territorial Limitations.
6. Registration.
7. Administration and Collection.
8. Records to be Kept.
9. Returns.
10. Payment of Tax.
11. Determination of Tax.
12. Disposition of Revenues.
13. Refunds.
14. Reserves.
15. Remedies Exclusive.
16. Proceedings to Recover Tax.
17. General Powers of the Commissioner of Finance.
18. Administration of Oaths.
19. Reference to Tax.
20. Penalties and Interest.
21. Returns to be Secret.
22. Notices and Limitations of Time.
23. Separability.

(If additional space is needed, please attach sheets of the same size as this and number each)

1. Definitions.

- (a) Commissioner of Finance. The commissioner of finance of Dutchess County.
- (b) Comptroller. The comptroller of Dutchess County.
- (c) County. The County of Dutchess.
- (d) County Legislature. The legislature of the County of Dutchess.
- (e) County Attorney. The County Attorney of Dutchess Dutchess County.
- (f) Hotel. A building or portion of it which is regularly used and kept open as such for the lodging of guests. The term "hotel" includes an apartment hotel, a motel, boarding house, conference center or tourist home, whether or not meals are served, which have more than twelve rooms.
- (g) Occupancy. The use or possession, or the right to the use or possession of any room in a hotel.
- (h) Occupant. A person who, for a 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.
- (i) Operator. Any person operating a hotel in the County of Dutchess, including but not limited to the owner or proprietor of such premises, lessee, sub-leases, mortgagee in possession, licensee or any other person otherwise operating such hotel.
- (j) Permanent Resident. Any occupant of any room or rooms in a hotel for at least sixty consecutive days shall be considered a permanent resident with regard to the period of such occupancy.
- (k) Person. An individual, partnership, society, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee, and any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, and any combination of the foregoing.
- (l) Rent. The consideration received for occupancy valued in money, whether received in money or otherwise.
- (m) Return. Any return filed or required to be filed as herein provided.
- (n) 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.
- (o) State. The State of New York.

2. Imposition of Tax.

On and after the first day of January, nineteen hundred eighty-four, there is hereby imposed and there shall be paid a tax of three percent upon the rent for every occupancy of a room or rooms in a hotel in the county except that the tax shall not be imposed upon a permanent resident.

3. Transitional Provisions.

The tax imposed by this local law shall be paid upon any occupancy on and after the first day of January, nineteen hundred eighty-four 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 by this local law to the extent that it covers any period on and after the first day of January, nineteen hundred eighty-four.

4. Exempt Organizations.

(a) Except as otherwise provided in this section, any use or occupancy by any of the following shall not be subject to the tax imposed by this local law:

(1) The state, or any of its agencies, instrumentalities, public corporations (including a public corporation created pursuant to agreement or compact with another state or Canada), improvement districts or political subdivisions;

(2) The United State of America, or any of its agencies and instrumentalities, insofar as it is immune from taxation;

(3) Any corporation, association, trust, or community chest, fund or foundation, organized and operated exclusively for religious, charitable or educational purposes, or for the prevention of cruelty to children or animals, and no part of the net earnings of which inures to the benefit of any private shareholder or individual and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; provided, however, that nothing in this subdivision shall include an organization operated for the primary purpose of carrying on a trade or business for profit, whether or not all of its profits are payable to one or more organizations described in this subdivision.

(b) Where any organization described in paragraph (3) of subdivision (a) of this subdivision carries on its activities in furtherance of the purpose for which it was organized, in premises in which, as part of said activities, it operates a hotel, occupancy of rooms in the premises and rents therefrom received by such corporation or association shall not be subject to tax hereunder.

5. Territorial Limitations.

The tax imposed by this local law shall apply only within the territorial limits of the county.

6. Registration.

Within ten days after the effective date of this local law, 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 commissioner of finance a certificate of registration in a form prescribed by the commissioner of finance. The commissioner of finance shall within five days after such registration issue without charge to each operation a certificate of authority empowering such operator to collect the tax from the 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 commissioner of finance upon the cessation of business at the hotel named or upon its sale or transfer.

7. Administration and Collection.

(a) The tax imposed by this local law shall be administered and collected by the commissioner of finance or other fiscal officers of the county as he may designate by such means and in such manner as are other taxes which are now collected and administered by such officers in accordance with the county charter or as otherwise are provided by this local law.

(b) 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 county, 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 nonpayment 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; provided, however, that the commissioner of finance or other fiscal officer or officers, employees or agents duly designated by him shall be joined as a party in any action or proceeding brought by the operator to collect or enforce collection of the tax.

(c) The commissioner of finance 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 commissioner of finance the tax herein imposed, at such times as returns are required to be filed and payment made over by the operator.

(d) The tax imposed by this local law shall be paid upon any occupancy on and after January first, nineteen hundred eighty-four, although such occupancy is had pursuant to a contract, lease or other arrangement made prior to such date. Where rent is paid or charged or billed, or falls due on either a weekly, monthly or other term basis, the rent so paid, charged, billed or falling due shall be subject to the tax herein imposed to the extent that it covers any portion of the period on and after January first, nineteen hundred eighty-four. Where any tax has been paid hereunder upon any rent which has been ascertained to be worthless, the commissioner of finance may by regulation provide for credit and/or refund of the amount of such tax upon application therefor as provided in section thirteen of this local law.

(e) 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, except that, where by regulation pursuant to subdivision seven(c) of this section, an occupant is required to file returns and pay directly to the commissioner of finance the tax herein imposed, the burden shall be upon the occupant. Where an occupant claims exemption from the tax under the provisions of subdivision four of this section, the rent shall be deemed taxable hereunder unless the operator shall receive from the occupant claiming such exemption a certificate duly executed by an exempt corporation or association certifying that the occupant is its agent, representative, or employee, together with a certificate executed by the occupant that his occupancy is paid or to be paid by such exempt corporation or association, and is necessary or required in the course of or in connection with the occupant's duties as a representative of such corporation or association. Where deemed necessary by the operator, he may further require that any occupant claiming exemption from the tax furnish a copy of a certificate issued by the commissioner of finance certifying that the corporation or association therein named is exempt from the tax under subdivision four of this 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 commissioner of finance may by regulation require. Such records shall be available for inspection and examination at any time upon demand by the commissioner of finance or his duly authorized agent or employee and shall be preserved for a period of three years, except that the commissioner of finance may consent to their destruction within that period or may require that they be kept longer.

9. Returns.

(a) Every operator shall file with the commissioner of finance 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 commissioner of finance may permit or require returns to be made by other periods and upon such dates as he may specify. If the commissioner of finance 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.

(b) The forms of returns shall be prescribed by the commissioner of finance and shall contain such information as he may deem necessary for the proper administration of this local law. The commissioner of finance may require amended returns to be filed within twenty days after notice and to contain the information specified in the notice.

(c) If a return required by this local law is not filed, or a return when filed is incorrect or insufficient on its face, the commissioner of finance shall take the necessary steps to enforce the filing of such a return or of a corrected return.

10. Payment of Tax.

At the time of filing a return of occupancy and of rents each operator shall pay to the commissioner of finance 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 of this local law. Where the commissioner of finance 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 solvency and responsibility, in form approved by the county attorney and in such amount as the commissioner of finance 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 commissioner of finance 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 commissioner of finance at which the necessity, propriety and amount of the bond shall be determined by the commissioner of finance. 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 commissioner of finance or cash in such amount as he may prescribe, may be deposited which shall be kept in the custody of the commissioner of finance who may at any time without notice of 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.

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 commissioner of finance 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 of 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 commissioner of finance for a hearing, or unless the commissioner of finance of his own motion shall re-determine the same. After such hearing, the commissioner of finance shall give notice of his determination to the person against whom the tax is assessed. The determination of the commissioner of finance shall be reviewable for error, illegality or unconstitutionality or any other reason whatsoever by proceeding under article seventy-eight of the civil practice law and rules if application therefor is made to 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 the amount of any tax sought to be reviewed; with penalties and interest thereon, if any, shall be first deposited with the commissioner of finance and there shall be filed with the commissioner of finance 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 a form approved by the county attorney and 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 the proceeding or at the option of the applicant such undertaking filed with the commissioner of finance 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 applicant shall not be required to deposit such taxes, penalties and interest as a condition precedent to the application.

12. Disposition of Revenues.

All revenues resulting from the imposition of the tax under this local law shall be paid into the treasury of the county and shall be credited to and deposited in the general fund of the county, and shall thereafter be allocated by the county, pursuant the annual budget adoption and amendment procedure established by the county charter and administrative code, to further the intent of this act as set forth in Section 2 hereof. Notwithstanding the above, the commissioner of finance is authorized to retain on behalf of the county, ten per centum of such revenue to defer the necessary expenses of the county in administering such tax.

13. Refunds.

(a) In the manner provided in this section the commissioner of finance shall refund or credit, without interest, any tax, penalty or interest erroneously, illegally or unconstitutionally collected or paid if application to the commissioner of finance for such refund shall be made within one year from the payment thereof. Whenever a refund is made by the commissioner of finance, he shall state his reason therefor in writing. Such application may be made by the occupant, operator or other person who has actually paid the tax. Such application may also be made by an operator who has collected and paid over such tax to the commissioner of finance provided that the application is made within one year of the payment by the occupant to the operator, but no actual refund of moneys shall be made to such operator until he shall first establish to the satisfaction of the commissioner of finance, under such regulations as the commissioner of finance may prescribe, that he has repaid to the occupant the amount for which the application for refund is made. The commissioner of finance may in lieu of any refund required to be made, allow credit therefor on payments due from the applicant.

(b) An application for a refund or credit made as herein provided shall be deemed an application for a revision of any tax, penalty or interest complained of and the commissioner of finance may receive evidence with respect thereto. After making his determination the commissioner of finance shall give notice thereof to the applicant who shall be entitled to review such determination by a proceeding pursuant to article seventy-eight of the civil practice law and rules, provided such proceeding is instituted within thirty days after the giving of the notice of such determination, and provided that a final determination of tax due was not previously made. Such a proceeding shall not be instituted unless an undertaking is filed with the commissioner of finance in a form approved by the county attorney and in such amount and with such sureties as a justice of the supreme court shall approve to the effect that if such proceedings be dismissed or the tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding.

(c) 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 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 commissioner of finance made pursuant to section eleven of this local law unless it be found that such determination was erroneous, illegal or unconstitutional or otherwise improper by the commissioner of finance after 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 refund or credit without interest shall be made of the tax, interest or penalty found to have been overpaid.

14. Reserves.

In cases where the occupant 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 commissioner of finance shall set up appropriate reserves to meet any decision adverse to the county.

15. Remedies exclusive.

The remedies provided by section eleven and thirteen of 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 commissioner of finance prior to the institution of such suit and posts a bond for costs as provided in section eleven of this local law.

16. Proceedings to Recover Tax.

(a) Whenever any operator or any officer of a corporate operator or any occupant 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 county attorney shall, upon the request of the commissioner of finance bring or cause to be brought an action to enforce the payment of the same on behalf of the county in any court of the state or of any other state or of the United States. If, however, the commissioner of finance 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.

(b) As an additional or alternate remedy, the commissioner of finance may issue a warrant, directed to the county sheriff commanding him to levy upon and sell the real and personal property of the operator or officer of a corporate operator or other person liable for the tax, which may be found within the county 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 commissioner of finance and to pay to him the money collected by virtue thereof within sixty days after the receipt of such warrant. The county 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 commissioner of finance a warrant of like terms, force and effect may be issued and directed to any officer or employee of the commissioner of finance 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 commissioner of finance may from time to time issue new warrants and shall also have the same remedies to enforce the amount due thereunder as if the county has recovered judgment therefor and execution thereon has been returned unsatisfied.

(c) 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 or of the equipment, furnishings, fixtures, supplies or stock of merchandise, or the said premises or lease, license or other agreement or right to possess or operate such hotel and the equipment, furnishings, fixtures, supplies and stock of merchandise pertaining to the conduct or operation of said 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 commissioner of finance 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 commissioner of finance as required by the preceding paragraph or whenever the commissioner of finance 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 county'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 article six of the Uniform Commercial Code, shall be personally liable for the payment to the county of any such taxes theretofore or thereafter determined to be due to the county 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.

17. General Powers of the Commissioner of Finance.

(a) In addition to the powers granted to the commissioner of finance 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 remit penalties but not interest computed at the rate of six percent 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 or the treasury department of the United States relative to any person; and to afford information to such tax commission or such treasury department relative to any person, any other provision of this local law to the contrary notwithstanding;

(4) To delegate his functions hereunder to a deputy commissioner of finance or any employee or employees of the department of finance;

(5) To prescribe methods for determining the rents for occupancy and to determine the taxable and non-taxable rents;

(6) To require any operator within the county 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 commissioner of finance.

(7) To assess, determine, revise and readjust the taxes imposed under this local law.

18. Administration of Oaths and Compelling Testimony.

(a) The commissioner of finance 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 commissioner of finance 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.

(b) 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 for by the subpoena of the commissioner of finance under this local law.

(c) 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 commissioner of finance under this local law shall 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.

(d) The officers who serve the summons or subpoena of the commissioner of finance 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 or 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 department of finance, designated to serve such process.

19. Reference to Tax.

Wherever reference is made in placards or advertisements or in any other publications to this tax, such reference shall be substantially in the following form: "Tax on occupancy of hotel rooms", except that in any bill, receipt, statement or other evidence or memorandum of occupancy or rent charge issued or employed by the operator, the word "tax" will suffice.

20. Penalties and Interest.

(a) Any person failing to file a return or to pay over any tax to the commissioner of finance within the time required by this local law shall be subject to a penalty of five percent of the amount of tax due; plus interest at the rate of one percent 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; but the commissioner of finance if satisfied that the delay was excusable, may remit all or any part of such penalty, but not interest at the rate of six percent per year. 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.

(b) 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 section eleven of this local law, or failing to file a registration certificate and such data in connection therewith as the commissioner of finance 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 of 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 and any officer of a corporate operator who shall refer or cause reference to be made to this tax in a form or manner other than that required by this local law, and any operator failing to keep the records required by subdivision eight 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.

(c) The certificate of the commissioner of finance 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.

21. Returns to be Secret.

(a) Except in accordance with proper judicial order, or as otherwise provided by law, it shall be unlawful for the commissioner of finance or any officer or employee of the department of finance 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 officers 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 commissioner of finance 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 county attorney or other legal representatives of the 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 commissioner of finance permits them to be destroyed.

(b) Any violation of subdivision (a) of this section shall be punishable by a fine not exceeding one thousand dollars, or by imprisonment not exceeding one year, or both, in the discretion of the court, and if the offender be an officer or employee of the county he shall be dismissed from office and be incapable of holding any public office for a period of five years thereafter.

22. Notices and Limitations of Time.

(a) 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 postpaid 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 mailing of such notice.

(b) 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 county 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 and 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.

(c) 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.

23. Separability.

If any provision of this local law, or the application thereof to any person or circumstances, is held invalid, the remainder of this local law, and the application of such provisions to other persons or circumstances shall not be affected thereby.

Section 4. This local law shall take effect upon filing in the office of the secretary of state as provided by the municipal home rule law, and shall remain in effect until December 31, 1985 unless its term is extended by this Legislature.

(Complete the certification in the paragraph which applies to the filing of this local law and strike out the matter therein 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 19.....
County
of the City of was duly passed by the
Town (Name of Legislative Body)
Village
on 19..... in accordance with the applicable provisions of law.

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

I hereby certify that the local law annexed hereto, designated as local law No. of 1983...
County
of the ~~xxxx~~ of Dutchess was duly passed by the County Legislature.....
~~xxxx~~ (Name of Legislative Body)
~~xxxxxx~~
on November 28 19 83 and ~~was disapproved~~ was approved by the County Executive.....
~~repassed after disapproval~~ Elective Chief Executive Officer *
and was deemed duly adopted on December 15 19 83, 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 19.....
County
of the City of was duly passed by the
Town (Name of Legislative Body)
Village
on 19..... and was not disapproved approved by the
repassed after disapproval Elective Chief Executive Officer *
on 19..... 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 election held on 19....., in accordance with the appli-
annual cable provisions of law.

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

I hereby certify that the local law annexed hereto, designated as local law No. of 19.....
County
of the City of was duly passed by the on
Town (Name of Legislative Body)
Village
..... 19..... and was not disapproved approved by the on
repassed after disapproval Elective Chief Executive Officer *
..... 19..... Such local law being subject to a permissive referendum and no
valid petition requesting such referendum having been filed, said local law was deemed duly adopted on
..... 19....., 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 chairman of the county legislative body, the mayor of a city or village or the supervisor of a town, where such officer is vested with power to approve or veto local laws or ordinances.

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

I hereby certify that the local law annexed hereto, designated as local law No. of 19..... of the City of..... having been submitted to referendum pursuant to the provisions of § 36 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 19..... became operative.

(County local law concerning adoption of Charter.)

6. I hereby certify that the local law annexed hereto, designated as Local Law No. of 197 of the County of, State of New York, having been submitted to the Electors at the General Election of November, 19, 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 of 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.

John A. Towner
Clerk of the Board of Supervisors, City, Town or Village Clerk or Officer designated by Local Legislative Body

Date: December 16, 1983



(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 DUTCHESS.....

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.

Ian Mac Donald
(Title of Officer) IAN MAC DONALD
County Chief Assistant County Attorney
XXX of DUTCHESS
XXX
XXXX

Dated: December 16, 1983