

**Requesting The New York State Legislature To Introduce Home Rule Legislation To Authorize Ulster County To Collect Hotel And Motel Tax From Third-Parties**

Referred to: The Ways and Means Committee (Chairman Gerentine and Legislators Allen, Bartels, Belfiglio, Briggs, Maio, and Maloney)

Chairman Kenneth J. Ronk, Jr., Majority Leader Mary Beth Maio, and Minority Leader Hector Rodriguez offer the following:

WHEREAS, pursuant to New York State Tax Law §1202-1, Ulster County is currently authorized to impose a “hotel and motel” tax upon persons occupying hotel or motel rooms in Ulster County, and

WHEREAS, the advancement of technology and the use of the internet have provided a plethora of ways for people to be creative in creating new industries and financial opportunities commonly known as “e-commerce,” and

WHEREAS, the combination of easy internet access and electronics such as smart phones provides the ideal environment for peer-to-peer market places and networks, and

WHEREAS, these peer-to-peer market places provide the exchange of information about goods and services through the use of third-party providers commonly referred to as “marketplace operators,” and

WHEREAS, a number of marketplace operators have been developed for people to advertise their homes for short-term lodging, and

WHEREAS, the marketplace operators for homestay networks have been very successful with the biggest operator currently projecting that its annual revenue will grow to \$10 Billion in 2020, and

WHEREAS, the Ulster County Legislature finds that the collection of the hotel & motel tax from people utilizing these market places is another revenue source and could bring up to \$250,000 in annual revenue, and

WHEREAS, §1202-1 of the Tax Law only allows Ulster County to collect the hotel and motel tax from the owners of the hotels and motels, and

WHEREAS, the Ulster County Legislature seeks to have NYS Tax Law §1202-1 amended to authorize the collection of the hotel & motel tax from third-parties, now, therefore be it

**Resolution No. 457      November 22, 2016**

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RESOLVED, the Ulster County Legislature requests that the New York State Legislature introduce home rule legislation that would amend New York State Tax Law §1202-1 to expand the law for the collection of the tax from people who use short-term lodging in residences located in Ulster County and to authorize the collection of the tax from third-party marketplace operators which provide the services for the advertising and reservations therefor,

and move its adoption.

ADOPTED BY THE FOLLOWING VOTE:

AYES:

NOES:

Passed Committee: Ways and Means on \_\_\_\_\_.

FINANCIAL IMPACT:

NONE