

**RESOLUTION NO. 183 -2016, ADOPTING LOCAL LAW  
NO. 5 -2016, A LOCAL LAW TO UPDATE AND STRENGTHEN  
THE HOTEL AND MOTEL TAX STATUTE**

**WHEREAS**, there was duly presented and introduced to this County Legislature at a meeting held on January 4, 2016, a proposed local law entitled, "**A LOCAL LAW TO UPDATE AND STRENGTHEN THE HOTEL AND MOTEL TAX STATUTE**"; now, therefore be it

**RESOLVED**, that said local law be enacted in form as follows:

**LOCAL LAW NO. 5 -2016, SUFFOLK COUNTY, NEW YORK**

**A LOCAL LAW TO UPDATE AND STRENGTHEN THE HOTEL  
AND MOTEL TAX STATUTE**

**BE IT ENACTED BY THE COUNTY LEGISLATURE OF THE COUNTY OF  
SUFFOLK**, as follows:

**Section 1. Legislative Intent.**

This Legislature hereby finds and determines that beginning in 1992, the State of New York authorized the County of Suffolk to collect a hotel and motel tax to enable Suffolk County to better promote tourism and convention business and more fully support its cultural programs and activities relevant to the enhancement of the tourism industry.

This Legislature further finds that the Suffolk County Comptroller issued a report wherein he made certain recommendations to improve the enforcement of the law and the collection of hotel/motel taxes.

This Legislature believes that several of the recommendations offered by the Comptroller should be enacted into law,

Therefore, the purpose of this local law is to amend the County's hotel and motel tax.

**Section 2. Amendments.**

Chapter 523 of the SUFFOLK COUNTY CODE is hereby amended as follows:

**Chapter 523.  
Hotels and Motels**

\* \* \* \*

**Article II. Hotel and Motel Occupancy Tax**

\* \* \* \*

**§ 523-10. Imposition of tax; exemptions.**

\* \* \* \*

C. Within 30 days after the effective date of this article, or, in the case of operators commencing business after such effective date, within 10 days after such commencement or opening, every operator shall file with the County Treasurer a certificate of registration in a form prescribed by the County Treasurer. The County Treasurer shall issue to each operator a certificate of authority empowering such operator to collect the tax from the occupant and duplicate thereof, for each additional hotel or motel of such operators. Each certificate or duplicate shall state the hotel or motel to which it is applicable as well as the sales tax number for the hotel or motel. Such certificates of authority shall be prominently displayed by the operator in such manner that they may be seen and come to the notice of all occupants and persons seeking occupancy. Such certificates shall be non-assignable and nontransferable and shall be surrendered immediately to the County Treasurer upon the cessation of business at the hotel or motel named or upon its sale or transfer. Failure to register with the County Treasurer as required by this article shall result in the imposition of a fine of [\$100] \$50 for each day of nonregistration for each hotel or motel not so registered.

**§ 523-11. Collection of tax; administration; enforcement; proceedings to recover tax.**

\* \* \* \*

E. Any person failing to file a return or pay any tax to the County Treasurer within the time required by this article shall be subject to a penalty of [5%] 10% of the amount of tax due; plus interest at the rate of 1% of such tax for each month or fraction thereof of delay commencing the first month after such return was required to be filed or such tax became due. Such penalties and interest shall be paid and disposed of in the same manner as other revenues from this article. Unpaid penalties and interest may be enforced in the same manner as the tax imposed by this article.

\* \* \* \*

**Section 3. Applicability.**

This law shall apply to actions occurring on or after the effective date of this law.

**Section 4. Severability.**

If any clause, sentence, paragraph, subdivision, section, or part of this law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section, or part of this law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

**Section 5. SEQRA Determination.**

This Legislature, being the State Environmental Quality Review Act (SEQRA) lead agency, hereby finds and determines that this law constitutes a Type II action pursuant to Section 617.5(c)(20), (21), and/or (27) of Title 6 of the NEW YORK CODE OF RULES AND REGULATIONS (6 NYCRR) and within the meaning of Section 8-0109(2) of the NEW YORK ENVIRONMENTAL CONSERVATION LAW as a promulgation of regulations, rules, policies, procedures, and legislative decisions in connection with continuing agency administration, management and information collection. The Suffolk County Council on Environmental Quality (CEQ) is hereby directed to circulate any appropriate SEQRA notices of determination of non-applicability or non-significance in accordance with this law.

**Section 6. Effective Date.**

This law shall take effect immediately upon its filing in the Office of the Secretary of State.

[ ] Brackets denote deletion of existing language  
\_\_\_ Underlining denotes addition of new language

DATED: March 22, 2016

APPROVED BY:

/s/ Steven Bellone  
County Executive of Suffolk County

Date: April 7, 2016

After a public hearing duly held on April 4, 2016  
Filed with the Secretary of State on May 2, 2016