

VETO #313

CHAPTER \_\_\_\_\_

LAWS OF 20 15

SENATE BILL \_\_\_\_\_

ASSEMBLY BILL 6556

STATE OF NEW YORK

6556

2015-2016 Regular Sessions

IN ASSEMBLY

March 26, 2015

Introduced by M. of A. OTIS -- read once and referred to the Committee  
on Ways and Means

AN ACT to amend the tax law, in relation to authorizing the imposition  
of an occupancy tax in the village of Port Chester; and providing for  
the repeal of such provisions upon expiration thereof

S2596/Latimer

DATE RECEIVED BY GOVERNOR:

12/16/15

ACTION MUST BE TAKEN BY:

12/28/15

DATE GOVERNOR'S ACTION TAKEN:

12/28/15

SENATE VOTE

37 Y 22 N

HOME RULE MESSAGE

\_\_\_ Y \_\_\_ N

DATE

6/25/15

ASSEMBLY VOTE

93 Y 43 N

DATE

6/25/15

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A6556 Otis Same as S 2596 LATIMER

<u>06/25/15</u>	A6556	Assembly Vote	Yes: 93	No : 43
<u>06/25/15</u>	A6556	Senate Vote	Aye: 37	Nay: 22

[Go to Top of Page](#)**Floor Votes:**

06/25/15 A6556 Assembly Vote Yes: 93 No : 43

<b>Yes</b> Abbate	<b>Yes</b> Abinanti	<b>Yes</b> Arroyo	<b>Yes</b> Aubry
<b>Yes</b> Barclay	<b>No</b> Barrett	<b>No</b> Barron	<b>Yes</b> Benedetto
<b>ER</b> Bichotte	<b>Yes</b> Blake	<b>Yes</b> Blankenbush	<b>No</b> Borelli
<b>No</b> Brabenec	<b>Yes</b> Braunstein	<b>ER</b> Brennan	<b>No</b> Brindisi
<b>No</b> Bronson	<b>Yes</b> Brook-Krasny	<b>Yes</b> Buchwald	<b>Yes</b> Butler
<b>Yes</b> Cahill	<b>No</b> Ceretto	<b>ER</b> Clark	<b>Yes</b> Colton
<b>Yes</b> Cook	<b>Yes</b> Corwin	<b>Yes</b> Crespo	<b>Yes</b> Crouch
<b>No</b> Curran	<b>No</b> Cusick	<b>Yes</b> Cymbrowitz	<b>ER</b> Davila
<b>Yes</b> DenDekker	<b>Yes</b> Dilan	<b>Yes</b> Dinowitz	<b>ER</b> DiPietro
<b>Yes</b> Duprey	<b>No</b> Englebright	<b>Yes</b> Fahy	<b>Yes</b> Farrell
<b>Yes</b> Finch	<b>No</b> Fitzpatrick	<b>No</b> Friend	<b>Yes</b> Galef
<b>Yes</b> Gantt	<b>No</b> Garbarino	<b>Yes</b> Giglio	<b>Yes</b> Gjonaj
<b>Yes</b> Glick	<b>No</b> Goldfeder	<b>Yes</b> Goodell	<b>Yes</b> Gottfried
<b>Yes</b> Graf	<b>ER</b> Gunther A	<b>Yes</b> Hawley	<b>Yes</b> Hevesi
<b>Yes</b> Hikind	<b>Yes</b> Hooper	<b>Yes</b> Jaffee	<b>Yes</b> Jean-Pierre
<b>No</b> Johns	<b>Yes</b> Joyner	<b>No</b> Kaminsky	<b>ER</b> Katz
<b>Yes</b> Kavanagh	<b>Yes</b> Kearns	<b>Yes</b> Kim	<b>No</b> Kolb
<b>No</b> Lalor	<b>Yes</b> Lavine	<b>No</b> Lawrence	<b>Yes</b> Lentol
<b>Yes</b> Lifton	<b>Yes</b> Linares	<b>No</b> Lopez	<b>Yes</b> Lupardo
<b>No</b> Lupinacci	<b>Yes</b> Magee	<b>Yes</b> Magnarelli	<b>No</b> Malliotakis
<b>Yes</b> Markey	<b>Yes</b> Mayer	<b>Yes</b> McDonald	<b>Yes</b> McDonough
<b>Yes</b> McKevitt	<b>No</b> McLaughlin	<b>ER</b> Miller	<b>ER</b> Montesano
<b>Yes</b> Morelle	<b>ER</b> Mosley	<b>Yes</b> Moya	<b>No</b> Murray
<b>Yes</b> Nojay	<b>Yes</b> Nolan	<b>No</b> Oaks	<b>Yes</b> O'Donnell
<b>Yes</b> Ortiz	<b>Yes</b> Otis	<b>Yes</b> Palmesano	<b>No</b> Palumbo
<b>Yes</b> Paulin	<b>No</b> Peoples-Stokes	<b>Yes</b> Perry	<b>Yes</b> Persaud
<b>Yes</b> Pichardo	<b>Yes</b> Pretlow	<b>Yes</b> Quart	<b>No</b> Ra
<b>Yes</b> Raia	<b>No</b> Ramos	<b>Yes</b> Richardson	<b>Yes</b> Rivera
<b>ER</b> Roberts	<b>Yes</b> Robinson	<b>Yes</b> Rodriguez	<b>Yes</b> Rosenthal
<b>Yes</b> Rozic	<b>Yes</b> Russell	<b>Yes</b> Ryan	<b>No</b> Saladino
<b>No</b> Santabarbara	<b>Yes</b> Schimel	<b>Yes</b> Schimminger	<b>Yes</b> Seawright
<b>No</b> Sepulveda	<b>ER</b> Silver	<b>No</b> Simanowitz	<b>Yes</b> Simon

;

<b>Yes</b> Simotas	<b>No</b> Skartados	<b>No</b> Skoufis	<b>No</b> Solages
<b>Yes</b> Stec	<b>Yes</b> Steck	<b>No</b> Stirpe	<b>No</b> Tedisco
<b>No</b> Tenney	<b>No</b> Thiele	<b>Yes</b> Titone	<b>Yes</b> Titus
<b>Yes</b> Walker	<b>No</b> Walter	<b>Yes</b> Weinstein	<b>Yes</b> Weprin
<b>Yes</b> Woerner	<b>No</b> Wozniak	<b>ER</b> Wright	<b>No</b> Zebrowski K
<b>Yes</b> Mr. Speaker			

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**Floor Votes:**

06/25/15 A6556 Senate Vote Aye: 37 Nay: 22

<b>Aye</b> Addabbo	<b>Nay</b> Amedore	<b>Aye</b> Avella	<b>Aye</b> Bonacic
<b>Aye</b> Boyle	<b>Aye</b> Breslin	<b>Nay</b> Carlucci	<b>Aye</b> Comrie
<b>Nay</b> Croci	<b>Nay</b> DeFrancisco	<b>Aye</b> Diaz	<b>Aye</b> Dilan
<b>Aye</b> Espaillat	<b>Aye</b> Farley	<b>Aye</b> Felder	<b>Aye</b> Flanagan
<b>Nay</b> Funke	<b>Nay</b> Gallivan	<b>Aye</b> Gianaris	<b>Aye</b> Golden
<b>Nay</b> Griffo	<b>Aye</b> Hamilton	<b>Nay</b> Hannon	<b>Aye</b> Hassell-Thompson
<b>Aye</b> Hoylman	<b>Aye</b> Kennedy	<b>Aye</b> Klein	<b>Aye</b> Krueger
<b>Nay</b> Lanza	<b>Aye</b> Larkin	<b>Aye</b> Latimer	<b>Nay</b> LaValle
<b>Exc</b> Libous	<b>Aye</b> Little	<b>Aye</b> Marcellino	<b>Nay</b> Marchione
<b>Nay</b> Martins	<b>Aye</b> Montgomery	<b>Nay</b> Murphy	<b>Nay</b> Nozzolio
<b>Nay</b> O'Mara	<b>Nay</b> Ort	<b>Nay</b> Panepinto	<b>Aye</b> Parker
<b>Exc</b> Peralta	<b>Exc</b> Perkins	<b>Nay</b> Ranzenhofer	<b>Nay</b> Ritchie
<b>Aye</b> Rivera	<b>Aye</b> Robach	<b>Abs</b> Sampson	<b>Aye</b> Sanders
<b>Aye</b> Savino	<b>Nay</b> Serino	<b>Aye</b> Serrano	<b>Aye</b> Seward
<b>Aye</b> Skelos	<b>Aye</b> Squadron	<b>Aye</b> Stavisky	<b>Aye</b> Stewart-Cousins
<b>Aye</b> Valesky	<b>Nay</b> Venditto	<b>Nay</b> Young	

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STATE OF NEW YORK  
EXECUTIVE CHAMBER  
ALBANY 12224

VETO #313

December 28, 2015

TO THE ASSEMBLY:

I am returning herewith, without my approval, the following bills:

Assembly Bill Number 82, entitled:

“AN ACT to amend the tax law, in relation to the imposition of an occupancy tax in the village of Tuckahoe; and providing for the repeal of such provisions upon expiration thereof”

Assembly Bill Number 217, entitled:

“AN ACT to amend the tax law, in relation to the imposition of an occupancy tax in the town of North Castle; and providing for the repeal of such provisions upon expiration thereof”

Assembly Bill Number 221, entitled:

“AN ACT to amend the tax law, in relation to the imposition of an occupancy tax in the village of Harrison; and providing for the repeal of such provisions upon expiration thereof”

Assembly Bill Number 992, entitled:

“AN ACT to amend the tax law, in relation to authorizing the town of Greenburgh to adopt a local law to impose a hotel/motel occupancy tax for hotels not located in a village; authorizing specified villages in the towns of Greenburgh and Mount Pleasant to adopt a local law to impose a hotel/motel occupancy tax in such villages”

Assembly Bill Number 5157, entitled:

“AN ACT to amend the tax law, in relation to the imposition of a hotel and motel tax in the town of Woodbury; and providing for the repeal of such provisions upon expiration thereof”

Assembly Bill Number 5556, entitled:

“AN ACT to amend the tax law, in relation to the imposition of an occupancy tax in the village of Mamaroneck; and providing for the repeal of such provisions upon expiration thereof”

Assembly Bill Number 6556, entitled:

“AN ACT to amend the tax law, in relation to authorizing the imposition of an occupancy tax in the village of Port Chester; and providing for the repeal of such provisions upon expiration thereof”

NOT APPROVED

These bills would allow, in addition to existing county taxes that are levied, specific local towns and villages to impose daily room tax on any person staying at a hotel, motel, or any facility providing overnight lodging.

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The Legislature has historically advanced occupancy tax bills only for counties and cities, except in one unique circumstance in the past. If there is to be a policy change on this issue, it should be done pursuant to a comprehensive and determinative state-wide policy as advanced by the Legislature. If the Legislature sets such a policy, I will commit to reconsidering this issue.

These bills are disapproved.

A handwritten signature in black ink, appearing to be "Adrian", written in a cursive style.



THE ASSEMBLY  
STATE OF NEW YORK  
ALBANY

STEVEN OTIS  
Assemblyman 91<sup>st</sup> District  
Westchester County

Chair  
Commission on Solid Waste  
Management

COMMITTEES  
Corporations, Authorities and  
Commissions  
Environmental Conservation  
Libraries and Education Technology  
Agriculture  
Tourism Parks Arts and  
Sports Development

July 20, 2015

Alphonso David  
Counsel to the Governor  
Executive Chamber  
Albany, NY 12224

Dear Mr. David:

Thank you for your recent correspondence regarding A.6556/S.2596, which has passed both houses of the Legislature. The bill authorizes the Village of Port Chester to impose a room occupancy tax of up to 3% on any room in a hotel, motel, or similar place of public lodging within the village.

Revenues generated through the occupancy tax will assist the village in providing essential services, while maintaining a balanced budget and avoiding additional burdens on the local property tax. These revenues are generally paid by out of town travelers. Non-property tax revenues are an important tool for sound financial planning at the municipal level.

Of special note is that many of the municipalities bordering or neighboring the village already have a hotel occupancy tax. Specifically, the Cities of New Rochelle, Rye and White Plains have had this authority for a number of years. The Village of Rye Brook has had this authority since 2011. The Village of Mamaroneck has also requested this authority, and its enabling legislation is before the Governor this year, as well. These three villages make up the Town of Rye. The City of Peekskill also has such authority.

In Westchester, hotel occupancy taxes play an essential role in generating revenue without raising property taxes. The Governor recently approved a new local occupancy tax request for the City of Yonkers (Chapter 62 of the Laws of 2015).

Accordingly, I respectfully urge the Governor to sign this bill into law and allow the Village of Port Chester to access this new funding source, which will help support municipal expenses and avert future property tax increases.

I have enclosed a copy of the bill and sponsor's memo for your review. Please do not hesitate to contact me if you should have any questions regarding the legislation.

Warm regards,

Steven Otis  
State Assemblyman

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**NEW YORK STATE ASSEMBLY  
MEMORANDUM IN SUPPORT OF LEGISLATION  
submitted in accordance with Assembly Rule III, Sec 1(f)**

**BILL NUMBER:** A6556

**SPONSOR:** Otis

**TITLE OF BILL:** An act to amend the tax law, in relation to authorizing the imposition of an occupancy tax in the village of Port Chester; and providing for the repeal of such provisions upon expiration thereof

**PURPOSE OR GENERAL IDEA OF BILL:** To authorize the Village of Port Chester to enact a room occupancy tax not to exceed 3%.

**SUMMARY OF SPECIFIC PROVISIONS:** The tax law is amended to add a new section 1202-x, to authorize the Village of Port Chester to enact such a tax.

—

**JUSTIFICATION:** The Village of Port Chester seeks the authority to impose a 3% daily room tax on any room in a hotel, motel, or similar place of public non-property. This tax is intended to raise revenues to support municipal expenses. The tax has been successful in the neighboring cities of New Rochelle, Rye, and White Plains. Chapter 381 of the Laws of 2010 grants similar authority to the village of Rye Brook, which marks the first time such authority was granted to a municipality other than a city.

**PRIOR LEGISLATIVE HISTORY:** 2011-12 - S.4096 OPPENHEIMER , REFERRED TO INVESTIGATIONS AND GOVERNMENT OPERATIONS 2011-12 - A.4779 Latimer, referred to ways and means

**FISCAL IMPLICATIONS:** None to the state, but increased revenue for the Village of Port Chester.

**EFFECTIVE DATE:** This act shall take effect immediately and shall expire and be deemed repealed three years after such date.

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DIVISION OF THE BUDGET BILL MEMORANDUM

Session Year 2015

SENATE:  
No.

ASSEMBLY:  
No. A6556

Primary Sponsor: Member of the Assembly Otis

Law: Tax

Sections: 1202-x

Division of the Budget recommendation on the above bill

APPROVE: \_\_\_ VETO: \_X\_ NO OBJECTION: \_\_\_

1. Subject and Purpose:

This bill authorizes the village of Port Chester to impose a hotel and motel occupancy tax at a rate not to exceed three percent. Revenues raised from this tax would be allocated for the general fund of the village of Port Chester. This bill would be effective immediately and shall expire three years after such date.

2. Summary of Provisions:

Section 1 amends the Tax Law by adding a new section 1202-x that authorizes and empowers the village of Port Chester to impose in such village a tax upon persons occupying any room for hire in any hotel. The term "hotel" shall mean a building or portion of it which is regularly used and kept open as such for the lodging of guests and includes an apartment hotel, a motel, or a boarding house, whether or not meals are served. The rate of such tax shall not exceed three percent of the per diem rental rate for each room whether such room is rented on a daily or longer basis.

Section 2 states that this act shall take effect immediately and shall expire three years after such date.

3. Legislative History:

In general, only cities and counties have been authorized to impose an occupancy tax (except for the village of Rye Brook - Chapter 381 of Laws of 2010). Other town and village hotel tax bills have passed only in the Assembly, while the Senate had taken a position of not imposing new taxes.

4. Arguments in Support:

The village of Port Chester needs additional revenues to support expenses. The tax has been a successful revenue generator in the neighboring cities of New Rochelle, Rye and White Plains.

Precedent exists (Rye Brook) for a village tax. It could also be argued that a hotel tax effectively exports a portion of the tax burden to non-residents, thereby reducing the burden of real property taxes.

5. Arguments in Opposition:

Villages and towns should not be authorized to impose a hotel/motel tax. Similar to the local sales tax, this authority should only be given to counties and cities and a distribution agreement should be in place to share a proportionate amount with villages and towns.

This bill would also circumvent the intent of the Governor's property tax cap by providing alternative revenue streams and further, would be inconsistent with the Administration's stated goal of encouraging local government consolidation.

Finally, the bill would set a precedent under this Administration of allowing village and town occupancy taxes, likely leading to more requests in the future.

6. Other State Agencies Interested:

The Department of Taxation and Finance has no objection to this bill since this tax would be administered and collected locally.

7. Other Interested Groups:

None known.

8. Budget Implications:

None to the State.

9. Recommendation:

Based on the arguments in opposition stated above, the Division of Budget recommends a veto.

STATE OF NEW YORK  
**DEPARTMENT OF STATE**

ONE COMMERCE PLAZA  
99 WASHINGTON AVENUE  
ALBANY, NY 12231-0001  
WWW.DOS.NY.GOV

ANDREW M. CUOMO  
GOVERNOR

CESAR A. PERALES  
SECRETARY OF STATE

**MEMORANDUM**

To: Honorable Alphonso David  
Counsel to the Governor

From: Matthew W. Tebo, Esq. *Matthew W. Tebo*  
Legislative Counsel

Date: June 29, 2015

Subject: A.6556 (M. of A. Otis)  
Recommendation: No comment

The Department of State has no comment on the above referenced bill.

If you have any questions or comments regarding our position on the bill, or if we can otherwise assist you, please feel free to contact me at (518) 474-6740.

MWT/mel



**Department  
of State**

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**Department of  
Taxation and Finance**

**AMANDA HILLER**  
Deputy Commissioner and Counsel

July 31, 2015

The Honorable Alphonso David  
Counsel to the Governor  
Executive Chamber  
State Capitol  
Albany, New York 12224

Re: Bills authorizing 18 localities to impose local occupancy tax: S.4993, S.5072, S.5075, S.5719; A.82, A.217, A.221, A.992, A.5556, A.6313, A.6556

Dear Mr. David:

We have been asked for comment on the 11 bills referenced above and set out in the attached table, each of which is or will soon be before the Governor for executive action. The bills authorize 18 counties, cities, town and villages to adopt and amend local laws imposing a locally administered sales tax on the occupancy of hotel or motel rooms for a specified period.

Three of the above referenced bills extend a specific locality's current occupancy tax (see Table, Part I). Of these, the bills authorizing Chautauqua County and Suffolk County to impose a local occupancy tax also extend the counties' current distribution scheme for revenue derived from the local occupancy tax.

The remaining eight bills authorize specific localities to impose a new local occupancy tax by adding sections to Tax Law § 1202 (see Table, Part II). Of these, the bill authorizing Franklin County to impose a local occupancy tax also contains an unconsolidated provision concerning the county's distribution scheme for revenue derived from the local occupancy tax. We note that the local occupancy tax authorizations for the Town of Greenburgh and the Villages of Tarrytown, Irvington, Ardsley, Elmsford, Dobbs Ferry, Hastings-on-Hudson and Sleepy Hollow are all encompassed in bill A.992.

Because these local occupancy taxes are administered by the individual localities and this Department is not involved in their administration of local occupancy taxes, we have no objection to executive approval of any of the bills.

Very truly yours,

Amanda Hiller  
Deputy Commissioner and Counsel

Attachment

cc: [Legislative.Secretary@exec.ny.gov](mailto:Legislative.Secretary@exec.ny.gov)

# Chart for 11 Bills Authorizing Occupancy Tax Rates

PART I				
Extends Current Rate Authorization				
Bill Number	Locality	Rate	Repeal Date	Bill Content
S.4993	Chautauqua County	5%	11/30/2017	Amends section 2 of chapter 405 of the laws of 2007
S.5072	City of Rye	3%	9/1/2018	Amends section 2 of chapter 89 of the laws of 2009
S.5719	Suffolk County	3%	12/31/2017	Amends Tax Law section 1202-o

PART II				
Authorizes New Rate				
Bill Number	Locality	Rate	Repeal Date	Bill Content
A.82	Tuckahoe (V)	3%	9/1/2018	Adds Tax Law § 1202-x
A.217	North Castle (T)	3%	9/1/2018	Adds Tax Law § 1202-x
A.221	Harrison (V)	3%	9/1/2018	Adds Tax Law § 1202-x
A.992	Greenburgh (T), Tarrytown (V), Irvington (V), Ardsley (V), Elmsford (V), Dobbs Ferry (V), Hastings-on-Hudson (V), Sleepy Hollow (V)	3%	None	Adds Tax Law § 1202-cc
A.5556	Mamaroneck (V)	3%	3 years from Date of Enactment	Adds Tax Law § 1202-x
A.6313	Franklin County	5%	3 years from Date of Enactment	Adds Tax Law § 1202-cc
A.6556	Port Chester (V)	3%	3 years from Date of Enactment	Adds Tax Law § 1202-x
S.5075	Delaware County	2%	3 years from Date of Enactment	Adds Tax Law § 1202-cc

(V)- Village  
(T)- Town



# ASSOCIATION OF TOWNS OF THE STATE OF NEW YORK

150 State Street Albany New York 12207-1671  
Phone: (518) 465-7933 • Fax: (518) 465-0724

*Serving Towns Since 1933*

December 17, 2015

Honorable David Alphonso  
Counsel to the Governor  
Executive Chamber  
State Capitol  
Albany, New York 12224

A.82 Paulin (Latimer) - establishes occupancy tax in Tuckahoe  
A.217 Buchwald (Latimer), establishes occupancy tax in North Castle  
A.221 Buchwald/ (Latimer), establishes occupancy tax in Harrison  
A.992 Abinanti (Stewart-Cousins) - establishes occupancy tax in Greenburgh, and the villages of Ardsley, Dobbs Ferry, Elmsford, Hastings-On-Hudson, Irvington, Sleepy Hollow and Tarrytown  
A. 5157 Skoufis (Larkin), establishes occupancy tax in Woodbury  
A.5556 Otis (Latimer), establishes occupancy tax in Mamaroneck  
A.6556 Otis (Latimer), establishes occupancy tax in Port Chester

## **Recommendation of Approval**

Dear Sir:

I am writing to encourage your approval of the above listed legislation which would authorize the governing boards of the specified towns and villages to establish local hotel occupancy taxes within their respective municipalities.

The State Comptroller has opined that the state constitution reserves the power of taxation to the State and that local governments possess only the taxing power expressly delegated to them by the state (N.Y. Const. art. XVI, §1; Opns St Comp, 1981, Nos. 81-331 and 81-244). The state has delegated to forty-three counties and several other local governments the authority to establish a local hotel occupancy tax (Tax Law, §1202). In keeping with the policy initiatives of Governor Cuomo, the localities seeking the authority to establish a local hotel occupancy tax will be able to utilize this revenue source to reduce property taxes. In addition, A.992 provides the authority for the Town of Greenburgh and the villages contained therein to share the administration of the hotel occupancy tax, which provides these local governments with additional authority to share services and reduce administrative costs.

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Local governments are looking for different revenue sources to lessen the burden on the real property taxpayer; authorizing these localities to establish a tax utilized by the state and other municipalities will help fund needed local services and infrastructure improvements without relying on property taxes.

The Association of Towns recommends approval of this legislation.

Respectfully submitted,

*/s/ Gerald K. Geist*

Gerald K. Geist  
Executive Director



VILLAGE OF  
**PORT CHESTER**

222 Grace Church Street, Port Chester, NY 10573

Dennis G. Pilla  
Mayor

July 13, 2015

(914) 939-5201  
Fax: (914) 937-3169  
E-mail: dpilla@portchesterny.com

Honorable Andrew M. Cuomo  
Governor of the State of New York  
c/o Denise Gagnon, Legislative Secretary  
Executive Chamber – State Capital, Room 239  
New York State Capitol Building  
Albany, New York 12224

Dear Governor Cuomo:

This is to request that you sign the legislation that has been enacted by the State Legislature in the 2015 Session (S 2596 and A 6556) that would authorize the Village of Port Chester to impose a hotel occupancy tax.

Such an occupancy tax has been successful in the neighboring cities of New Rochelle, White Plains, and Rye. In addition, pursuant to Ch. 381 of Laws 2010, the Village of Rye Brook received special legislation authorizing same.

I submit that the special legislation will be highly beneficial to the Village of Port Chester and will not have any impact on the State of New York. As a modest user fee, the hotel occupancy tax will not discourage those seeking to visit and do business in Westchester County. Indeed, the hotel occupancy tax is a tested, superior alternative source of necessary revenue that will enable the Village to continue delivering a high level of essential municipal services without overburdening property taxpayers.

On behalf of the Village Board of Trustees, we urge your favorable action.

Thank you for your consideration.

Respectfully,

Dennis G. Pilla  
Mayor

DGP:mtv

cc: Village of Port Chester Board of Trustees  
Christopher D. Steers, Village Manager

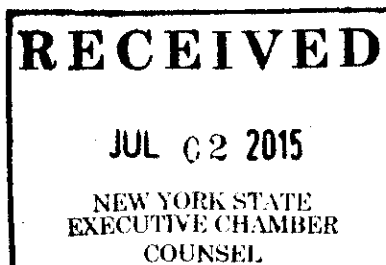
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July 1, 2015

Hon. Andrew M. Cuomo  
Governor  
New York State Capitol Building  
Albany, NY 12224



Dear Governor Cuomo:

I am writing to you in my capacity as President of the Westchester Hotel Association. As you are aware, in a last minute action on the final day of the session, the Legislature passed "home rule" bills that authorizes eight municipalities across Westchester County to impose a 3% Room Occupancy Tax on any hotel, motel or B&B with more than four rooms that is within their respective jurisdictions. The legislation is now to be forwarded to you for your signature. Our 50-member organization is firmly opposed to this significant tax increase that targets our industry and will have a negative impact on our businesses and position in a highly competitive market, and we respectfully request that you not sign it into law.

For the last four years we have closely monitored the "home rule" requests for authorization to impose the local tax Room Occupancy Tax. Each year, the supporting legislation has been passed in the House but not by the Senate, where the majority has opposed imposing new taxes, particularly on businesses. We continued this practice this year and had been advised that the same scenario was expected as in prior years. We were, therefore, taken by surprise when we learned that in the final minutes of the session the Senate approved the bills.

We have heard various explanations of how this unexpected turn of events came to be, but the fact remains that the legislation has passed and the last step before enactment of the legislation for the new tax is your signature.

Westchester County already has a 3% Room Occupancy Tax that was imposed more than 25 years ago. Including state and county sales taxes, we already have a tax on a hotel room bill that is nearly 11% in most municipalities and higher in several cities. The local occupancy tax will push the total tax on a room to nearly 14% and higher in certain municipalities. The Town of Greenburgh and several of its villages alone have more than 10 major hotel properties.

***The Westchester Hotel Association is opposed to adding the new tax for a variety of reasons:***

**It hurts our competitive position.** The backbone of our business is the business traveler, and most importantly the annual bookings of large blocks of rooms by the corporate business community. This is a highly competitive arena where a small difference in rates multiplied by hundreds or thousands of annual room nights makes a significant difference in the total cost. Corporate travel planners can and do shift their hotel locations to adjacent markets, notably northern New Jersey and Fairfield County, Connecticut, in order to save money, and simply let their people drive to business locations in Westchester.

**The supporters of the new tax defend their position based on a false premise.** They mistakenly believe that "outsiders" bear the tax burden, specifically tourists and casual travelers passing through the area. This argument has been repeated to us by both local and state elected officials. They argue that there is no harm to the in-county/community resident because out-of-towners are the ones staying in our local hotels.

Unfortunately, this is patently false. **Only a small portion of our business is the casual traveler or tourist.** As previously explained, our industry is focused on business travelers, notably those working or meeting with Westchester-based businesses. Further, particularly on weekends, many local families and individuals book significant numbers of rooms in conjunction with family events such as weddings, bar and bat mitzvahs, reunions and the like. They are not casual tourists. The idea that the basis of our business is a couple driving from New England to a vacation in Virginia, who stop for a night in Westchester is completely inaccurate. Yet this specific example was cited to us by a local elected official as the reason why adding another 3% to the room night bill was incidental and would go unnoticed.

**The hotel market in Westchester felt a significant downturn from the recession several years ago.** While business has improved somewhat, it has not returned to pre-recession levels. At the same time, a number of major corporate businesses have left Westchester and the state and the jobs they took with them have not been replaced. In effect, the hotels in the market are competing for a smaller pool of potential business.

**Imposing new taxes, particularly targeting businesses, is not a direction the state should be going.** You have spoken eloquently about this topic including at the Westchester Marriott in Greenburgh (where I am the General Manager) where you discussed the need for municipalities to share services, reduce unnecessarily duplicative services and increase efficiencies to enable stable and reduced local taxes. Increasing the local tax burden and targeting our industry is contrary to your entire approach.

There are other factors that could be listed, however, in respect of your time and appreciating your overall understanding of the need to foster a positive, welcoming New York State business climate, it is not necessary to add them.

On behalf of our members, we appreciate all that you are doing to improve our State's economy in both the short and long-term. We hope that you will conclude, as we have, that adding this new tax on an important sector of the economy of Westchester County should be rejected.

I would be pleased to speak to you or one of your staff members if you wish to discuss this subject further. Thank you for your time and consideration.

Sincerely yours,

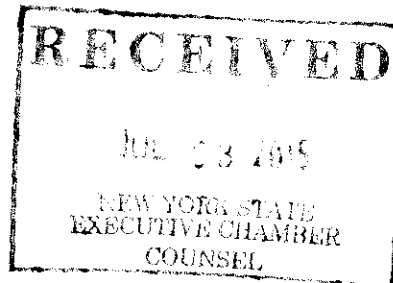
A handwritten signature in black ink, appearing to read "Dan Conte". The signature is fluid and cursive, with a large initial "D" and a stylized "C" at the end.

Dan Conte  
President



July 2, 2015

Honorable Andrew M. Cuomo  
Governor of New York State  
State Capitol Building  
State & Washington Streets  
Albany, NY 12224



Dear Governor Cuomo:

We write to you to express our opposition to the home rule bills passed in the last minutes of the legislative session that would allow eight Westchester municipalities to impose a three percent room occupancy tax to hotel bills. We have always opposed these home rule bills. For the last five years they have passed in the Assembly but not the Senate. Now they suddenly and unexpectedly were passed without committee debate and vote. The Business Council of Westchester urges you to not sign them when they are forwarded to you in the coming days.

Our organization, the largest business membership group in Westchester, has steadfastly opposed these municipal taxes that target a single industry. Not only do they penalize a very important sector of our economy, one that includes more than 5,500 rooms and employs some 3,000 workers, but they send a negative message particularly to larger corporate businesses that book large numbers of rooms and use hotel services year-round. The business bookings are the backbone of Westchester's hotel industry.

There already is a three percent county Room Occupancy Tax. In the eight communities the tax on a room bill is currently nearly 11% including state and county sales tax. Bringing the tax to nearly 14 percent makes the affected hotels, including many of our largest, multi-function properties, less competitive with adjacent markets in northern New Jersey and Fairfield County. When competing for annual contracts for hundreds of rooms, even a one percent differential can result in the business being lost to lower cost markets.

The additional tax also sends the wrong message to trade associations who book three and four-day conferences in Westchester. Attendees at these events often bring family members who shop, dine and bring additional revenue to the overall market. Booking conferences is also highly competitive and a small difference in price can pull the events to a less expense location.

There are more than 50 hotel, motel, conference center and B&Bs who are members of the Westchester Hotel Association. These businesses ranging from four rooms up to several hundred are all negatively impacted. The Hotel Association is also firmly opposed to adding the additional tax, and we strongly support its efforts.

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We strongly support your extensive efforts to build the state's economy, as well as your calls for greater sharing and efficiencies among our many municipal governments. Allowing eight communities to single out one business sector for special taxation sends an anti-business message to the hotels, and many businesses and conferences that utilize their services. These tax increases authorization bills should not be signed.

Thank you for your time and interest. Please feel free to have your office contact us for further information.

Sincerely yours,



John Ravitz

Executive Vice President and Chief Operating Officer



July 8, 2015

Hon. Andrew M. Cuomo  
Governor  
New York State Capitol Building  
Albany, NY 12224

Dear Governor Cuomo:

I am writing to you in my capacity as a member of the Westchester Hotel Association. As you are aware, in a last minute action on the final day of the session, the Legislature passed "home rule" bills that authorizes eight municipalities across Westchester County to impose a 3% Room Occupancy Tax on any hotel, motel or B&B with more than four rooms that is within their respective jurisdictions. The legislation is now to be forwarded to you for your signature. Our 50-member organization is firmly opposed to this significant tax increase that targets our industry and will have a negative impact on our businesses and position in a highly competitive market, and we respectfully request that you not sign it into law.

For the last four years we have closely monitored the "home rule" requests for authorization to impose the local Room Occupancy Tax. Each year, the supporting legislation has been passed in the House but not by the Senate, where the majority has opposed imposing new taxes, particularly on businesses. We continued this practice this year and had been advised that the same scenario was expected as in prior years. We were, therefore, taken by surprise when we learned that in the final minutes of the session the Senate approved the bills.

We have heard various explanations of how this unexpected turn of events came to be, but the fact remains that the legislation has passed and the last step before enactment of the legislation for the new tax is your signature.

Westchester County already has a 3% Room Occupancy Tax that was imposed more than 25 years ago. Including state and county sales taxes, we already have a tax on a hotel room bill that is nearly 11% in most municipalities and higher in several cities. The local occupancy tax will push the total tax on a room to nearly 14% and higher in certain municipalities. The Town of Greenburgh and several of its villages alone have more than 10 major hotel properties.

Courtyard by Marriott  
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A217  
A221  
A992  
A2008  
A6556



***The Westchester Hotel Association is opposed to adding the new tax for a variety of reasons:***

**It hurts our competitive position.** The backbone of our business is the business traveler, and most importantly the annual bookings of large blocks of rooms by the corporate business community. This is a highly competitive arena where a small difference in rates multiplied by hundreds or thousands of annual room nights makes a significant difference in the total cost. Corporate travel planners can and do shift their hotel locations to adjacent markets, notably northern New Jersey and Fairfield County, Connecticut, in order to save money, and simply let their people drive to business locations in Westchester.

**The supporters of the new tax defend their position based on a false premise.** They mistakenly believe that "outsiders" bear the tax burden, specifically tourists and casual travelers passing through the area. This argument has been repeated to us by both local and state elected officials. They argue that there is no harm to the in-county/community resident because out-of-towners are the ones staying in our local hotels.

Unfortunately, this is patently false. **Only a small portion of our business is the casual traveler or tourist.** As previously explained, our industry is focused on business travelers, notably those working or meeting with Westchester-based businesses. Further, particularly on weekends, many local families and individuals book significant numbers of rooms in conjunction with family events such as weddings, bar and bat mitzvahs, reunions and the like. They are not casual tourists. The idea that the basis of our business is a couple driving from New England to a vacation in Virginia, who stop for a night in Westchester is completely inaccurate. Yet this specific example was cited to us by a local elected official as the reason why adding another 3% to the room night bill was incidental and would go unnoticed.

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There are other factors that could be listed, however, in respect of your time and appreciating your overall understanding of the need to foster a positive, welcoming New York State business climate, it is not necessary to add them.

On behalf of our members, we appreciate all that you are doing to improve our State's economy in both the short and long-term. We hope that you will conclude, as we have, that adding this new tax on an important sector of the economy of Westchester County should be rejected.

I would be pleased to speak to you or one of your staff members if you wish to discuss this subject further. Thank you for your time and consideration.

Sincerely yours,

A handwritten signature in dark ink, appearing to read "Antonio Santoiemma", written in a cursive style.

Antonio Santoiemma  
General Manager

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July 8, 2015

Hon. Andrew M. Cuomo  
Governor  
New York State Capitol Building  
Albany, NY 12224

Dear Governor Cuomo:

I am writing to you as citizen, resident and worker in Westchester County. As the General Manager of the Tarrytown House Estate & Conference Center, we provide a place of learning and betterment for companies, organizations and government agencies as well as provide jobs for almost 200 people. We compete with other conference centers and hotels in New Jersey, Connecticut and of course New York. As you are aware, in a last minute action on the final day of the session, the Legislature passed "home rule" bills that authorizes eight municipalities across Westchester County to impose a 3% Room Occupancy Tax on any hotel, motel or B&B with more than four rooms that is within their respective jurisdictions. The legislation is now to be forwarded to you for your signature. Our 50-member organization is firmly opposed to this significant tax increase that targets our industry and will have a negative impact on our businesses and position in a highly competitive market, and we respectfully request that you not sign it into law.

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***As the former President and now active member of The Westchester Hotel Association I and my colleagues are opposed to adding the new tax for a variety of reasons:***

**It hurts our competitive position.** The backbone of our business is the business traveler, and most importantly the annual bookings of large blocks of rooms by the corporate business community. This is a highly competitive arena where a small difference in rates multiplied by hundreds or thousands of annual room nights makes a significant difference in the total cost. Corporate travel planners can and do shift their hotel locations to adjacent markets, notably northern New Jersey and Fairfield County, Connecticut, in order to save money, and simply let their people drive to business locations in Westchester.

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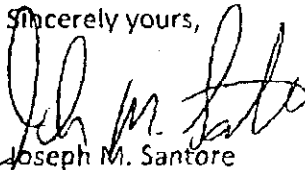
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Sincerely yours,

A handwritten signature in dark ink, appearing to read "Joseph M. Santore". The signature is fluid and cursive, with a large initial "J" and "S".

Joseph M. Santore

General Manager

Tarrytown House Estate & Conference Center

# STATE OF NEW YORK

6556

2015-2016 Regular Sessions

## IN ASSEMBLY

March 26, 2015

Introduced by M. of A. OTIS -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to authorizing the imposition of an occupancy tax in the village of Port Chester; and providing for the repeal of such provisions upon expiration thereof

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

- 1 Section 1. The tax law is amended by adding a new section 1202-x to
- 2 read as follows:
- 3 § 1202-x. Occupancy tax in the village of Port Chester. (1) Notwith-
- 4 standing any other provision of law to the contrary, the village of Port
- 5 Chester, in the county of Westchester, is hereby authorized and
- 6 empowered to adopt and amend local laws imposing in such village a tax,
- 7 in addition to any other tax authorized and imposed pursuant to this
- 8 article, such as the legislature has or would have the power and author-
- 9 ity to impose upon persons occupying any room for hire in any hotel. For
- 10 the purposes of this section, the term "hotel" shall mean a building or
- 11 portion of it which is regularly used and kept open as such for the
- 12 lodging of guests. The term "hotel" includes an apartment hotel, a motel
- 13 or a boarding house, whether or not meals are served. The rate of such
- 14 tax shall not exceed three percent of the per diem rental rate for each
- 15 room whether such room is rented on a daily or longer basis.
- 16 (2) Such taxes may be collected and administered by the chief fiscal
- 17 officer of the village of Port Chester by such means and in such manner
- 18 as other taxes which are now collected and administered by such officer
- 19 or as otherwise may be provided by such local law.
- 20 (3) Such local laws may provide that any taxes imposed shall be paid
- 21 by the person liable therefor to the owner of the room for hire in the
- 22 tourist home, inn, club, hotel, motel or other similar place of public
- 23 accommodation occupied or to the person entitled to be paid the rent or
- 24 charge for the room for hire in the tourist home, inn, club, hotel,

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets  
[ ] is old law to be omitted.

LBD08199-01-5



A. 6556

3

1 or the tax confirmed the petitioner will pay all costs and charges which  
2 may accrue in the prosecution of such proceeding; or

3 b. At the option of the petitioner, such undertaking may be in a sum  
4 sufficient to cover the taxes, interest and penalties stated in such  
5 determination plus the costs and charges which may accrue against it in  
6 the prosecution of the proceeding, in which event the petitioner shall  
7 not be required to pay such taxes, interest or penalties as a condition  
8 precedent to the application.

9 (7) Where any taxes imposed hereunder shall have been erroneously,  
10 illegally or unconstitutionally collected and application for the refund  
11 therefor duly made to the proper fiscal officer or officers, and such  
12 officer or officers shall have made a determination denying such refund,  
13 such determination shall be reviewable by a proceeding under article  
14 seventy-eight of the civil practice law and rules, provided, however,  
15 that such proceeding is instituted within thirty days after the giving  
16 of the notice of such denial, that a final determination of tax due was  
17 not previously made, and that an undertaking is filed with the proper  
18 fiscal officer or officers in such amount and with such sureties as a  
19 justice of the supreme court shall approve to the effect that if such  
20 proceeding be dismissed or the taxes confirmed, the petitioner will pay  
21 all costs and charges which may accrue in the prosecution of such  
22 proceeding.

23 (8) Except in the case of a willfully false or fraudulent return with  
24 intent to evade the tax, no assessment of additional tax shall be made  
25 after the expiration of more than three years from the date of the  
26 filing of a return, provided, however, that where no return has been  
27 filed as provided by law the tax may be assessed at any time.

28 (9) All revenues resulting from the imposition of the tax under the  
29 local laws shall be paid into the treasury of the village of Port Ches-  
30 ter and shall be credited to and deposited in the general fund of such  
31 village. Such revenues may be used for any lawful purpose.

32 (10) Each enactment of such a local law may provide for the imposition  
33 of a hotel or motel tax for a period of time no longer than three years  
34 from the date of its enactment. Nothing in this section shall prohibit  
35 the adoption and enactment of local laws, pursuant to the provisions of  
36 this section, upon the expiration of any other local law adopted pursu-  
37 ant to this section.

38 (11) If any provision of this section or the application thereof to  
39 any person or circumstance shall be held invalid, the remainder of this  
40 section and the application of such provision to other persons or  
41 circumstances shall not be affected thereby.

42 § 2. This act shall take effect immediately and shall expire and be  
43 deemed repealed three years after such date.