

TOWN OF GARDINER
LOCAL LAW NO. OF 2026
OCCUPANCY TAX LAW

SECTION 1. AUTHORITY

This Local Law is adopted pursuant to the authority granted to the Town of Gardiner by Section 1202-II of the New York State Tax Law, as added by Chapter of the Laws of 2026 (the "Enabling Act"), and Section 10 of the Municipal Home Rule Law.

SECTION 2. LEGISLATIVE INTENT

The Town Board finds that visitors utilizing transient lodging facilities within the Town benefit from municipal services and infrastructure. The purpose of this Local Law is to ensure visitors contribute a fair share toward the cost of municipal services and infrastructure, assist including those costs associated with tourism-related costs, and to establish a transparent occupancy tax system.

The Town Board further finds that campgrounds, cabin and bungalow colonies, glamping sites and similar facilities in the Town rent cabins, cottages, tiny homes, bungalows, lodges, yurts, domes, tents, recreational vehicles, park models and similar accommodations, furnished by the facility, to transient guests who are lodged overnight for sleeping purposes for compensation. Such accommodations are functionally equivalent to rooms in a hotel, motel or bed and breakfast, compete with them for the same guests, and are "tourist" facilities within the meaning of the Enabling Act, regardless of whether they are permanent or temporary, mobile or immobile, or affixed to the land.

The Town Board further finds that campgrounds in the Town rent sites equipped with electrical service for the placement of guests' own recreational vehicles; that such sites are marketed, priced and reserved by the night in the same manner as other overnight lodging; that the facility supplies the space, electrical service and related amenities without which overnight lodging in the recreational vehicle could not occur at that location; and that guests occupying such sites are transient guests lodged overnight for compensation, place demands on Town roads, emergency services and other municipal services comparable to those of other lodging guests, and occupy a "tourist" facility within the meaning of the Enabling Act.

It is the intent of the Town Board that the tax imposed by this Local Law apply to the fullest extent permitted by the Enabling Act.

SECTION 3. IMPOSITION OF TAX

Commented [DC2]: The Tax Law has several sections numbered 1202-II, so the bare citation is ambiguous; cite the chapter law (confirm number). MHRL § 10 is added as authority for the fines in § 13(c).

Commented [DC3]: "Assist with tourism related costs" could be read as promising a dedicated use; the Enabling Act directs all revenue to the general fund (§ 17).

Commented [DC4]: Ties campground and glamping accommodations to the Enabling Act's own terms ("transient guests ... lodged overnight ... for sleeping purposes for compensation"; "tourist" facilities), confirming they fall within the authorized tax.

Commented [DC5]: Supports the optional tax on guest-owned RVs at hookup sites (§ 4(b)), raised by residents and business owners at the October 6 meeting given campgrounds' impact on Town services. To support this finding, the Board may wish to make part of the record campground rate sheets and listings, the number of hookup sites and services provided, typical stay lengths, and emergency-call and road-use data.

A tax is imposed upon every occupant of a taxable lodging facility. The tax rate shall be four percent (4%) of the per diem rent charged for occupancy of a Lodging Facility and/or tourist facility, exclusive of separate state county, and local sales and occupancy tax.

Commented [DC6]: Rewritten as new § 4, after the definitions; see comments there.

SECTION 43. DEFINITIONS

As used in this Local Law, the following terms shall have the meanings indicated:

Commented [DC7]: The draft relied on undefined terms ("rent," "lodging unit," "occupancy," "tourist facility," "taxable lodging facility," "owner"). Ambiguity in a taxing statute is construed in the taxpayer's favor, so each operative term is now defined.

Booking Platform means any Person, other than an Operator, that facilitates the reservation of Occupancy of a Lodging Unit through an online platform, website, application or other marketplace and that collects or processes Rent on behalf of an Operator.

Chief Fiscal Officer means the Town Supervisor, as chief fiscal officer of the Town, or such other officer, employee or agent to whom the Chief Fiscal Officer's functions under this Local Law are delegated pursuant to Section 7.

Commented [DC8]: The Enabling Act vests administration in the town's "chief fiscal officer" (the Supervisor, Town Law § 29); defining the term ties administration to the statute.

Lodging Facility includes any building, structure, or portion thereof used or intended for occupancy for sleeping purposes by guests, including but not limited to hotels, motels, inns, bed and breakfast establishments, short-term rentals, tiny homes, bungalows, lodges, cabins, cottages, and RVs (mobile or immobile) provided by the Operator, including all of the above located within tourist facilities. Lodging Facility also includes domes and tents in which electrical service is provided. Lodging Facility means any facility or portion thereof where single rooms or suites of rooms, or other Lodging Units, are rented or hired out to be occupied, or which are occupied, by transient guests who are lodged overnight, with or without meals, for sleeping purposes for compensation, whether the compensation be paid directly or indirectly, and includes those facilities designated and commonly known as "bed and breakfast" and "tourist" facilities. Without limiting the foregoing, Lodging Facility includes hotels, motels, inns, bed and breakfast establishments, Short-Term Rentals and Tourist Facilities.

Commented [DC9]: Conforms the base definition to the Enabling Act's definition of "hotel or motel" (verbatim), keeping the local law squarely within the State's authorization; specific unit types move to "Lodging Unit."

Lodging Unit means any room or suite of rooms, and any other accommodation for overnight sleeping, that is provided by or through an Operator for Occupancy within a Lodging Facility, including without limitation any dwelling unit, cottage, cabin, bungalow, lodge, tiny home, yurt, dome, tent, RV, park model, trailer, or other structure, vehicle or shelter, whether permanent or temporary, mobile or immobile, registered or unregistered, affixed to the land or not, and furnished or unfurnished; provided, however, that a dome or tent shall be a Lodging Unit only if electrical service is provided to it. An accommodation shall be deemed provided by or through an Operator if it is owned, leased, licensed, placed, maintained or made available by the Operator or by any Person acting in concert with or by arrangement with the Operator, regardless of whether the Rent for the accommodation and the Rent for the site on which it is located are separately stated, or are charged or collected by different Persons.

Commented [DC10]: The draft had no defined unit of taxation: it taxed "occupant[s] of a taxable lodging facility," blurring the property with the thing actually rented. "Lodging Unit" is now what the tax attaches to (§ 4(a)); each room, cabin, RV, etc. is taxed on its own Rent, while "Lodging Facility" identifies the property and its Operator for registration, returns and audits. Defining it by function (any accommodation the Operator provides for overnight sleeping, whatever its form, mobility, registration or attachment) puts every unit type under one test and resolves the draft's mobile/immobile RV inconsistency. The last sentence ensures the tax applies even where a campground bills a "site fee" and an affiliate or vendor rents the unit. Guest-owned RVs are addressed separately in § 4(b), so the two tiers operate independently.

Occupancy means the use or possession, or the right to the use or possession, of any Lodging Unit or Serviced RV Site for sleeping purposes.

Occupant means any person occupying a lodging unit for consideration. Occupant means the Person who, for Rent, is entitled to the Occupancy of a Lodging Unit or Serviced RV Site under any lease, concession, permit, right of access, license or other agreement. Where more than one Person occupies a Lodging Unit or Serviced RV Site under a single agreement, such Persons shall collectively constitute one Occupant.

Commented [DC11]: “Every occupant” could be read as a per-person tax (four guests, four taxes) or leave unclear which guest owes it. Now one Occupant per rental: the party entitled to the occupancy.

Operator means any person or entity providing operating a lodging facility, including but not limited to the owner, manager, lessee, sublessee, mortgagee in possession, licensee, booking agent, or any other person receiving consideration for occupancy or otherwise operating such facility. Operator does not include a Booking Platform, except to the extent provided in an agreement under Section 8(d).

Commented [DC12]: Listing “booking agent” arguably made Airbnb/VRBO jointly liable with hosts, risking double collection. Platform collection is handled by agreement under § 8(d).

Owner means the owner of record of the real property on which a Lodging Facility is located.

Permanent Resident means any person occupying who has occupied any Lodging Unit or more Serviced rooms as Site, their or principal residence combination thereof, in the same Lodging Facility for at least ninety (90) consecutive days or longer.

Commented [DC13]: The Enabling Act exempts permanent residents (90+ consecutive days) without a “principal residence” condition. The definition now matches the statute, and the exemption, which the draft did not include, appears in § 4(d).

Person means any individual, partnership, limited liability company, corporation, association, trust, estate, or other entity.

Rent means the consideration received for Occupancy, valued in money, whether received in money or otherwise, including all receipts, cash, credits, and property or services of any kind or nature, and including any charge for electrical or other utility service and any cleaning, resort, amenity, service or other fee that an Occupant is required to pay as a condition of Occupancy; but excluding any refundable security deposit and any sales tax, occupancy tax or other tax imposed by the State of New York, the County of Ulster or this Local Law.

Commented [DC14]: “Per diem rent” was undefined, leaving open whether mandatory cleaning, resort or hookup fees are taxable — a large share of many short-term rental and campground bills. Drafted as included; delete the fee clause if the Board prefers otherwise.

Return means any return, report or other form required to be filed under this Local Law.

RV means recreational vehicles registered for use and capable of mobility in their current condition. RV means a recreational vehicle, travel trailer, fifth-wheel trailer, camper, motor home, park model or similar vehicle or unit designed for use as temporary living quarters, whether or not it is registered, mobile or capable of mobility.

Commented [DC15]: The original required RVs to be “registered ... and capable of mobility,” contradicting “RVs (mobile or immobile)” in the Lodging Facility definition and leaving park models and parked trailers in a gap.

Serviced RV Site means any campsite, pad or other site within a Tourist Facility that is rented to an Occupant for the placement of an RV supplied by the Occupant for overnight Occupancy, and to which the Operator provides an electrical connection, whether or not water, sewer or other utilities or services are also provided.

Short-Term Rental means a dwelling unit, or any portion thereof, rented to transient guests for overnight Occupancy, whether directly by the Operator or through a Booking Platform.

Tourist Facility means any campground, cabin or bungalow colony, resort, glamping site, retreat or similar facility that offers Lodging Units or Serviced RV Sites to transient guests for overnight Occupancy.

Commented [DC16]: "Tourist facility" was used but undefined; defining it anchors campground and glamping units to the Enabling Act's term.

Town means the Town of Gardiner, Ulster County, New York.

SECTION 4. IMPOSITION OF TAX

(a) On and after the Tax Commencement Date set forth in Section 19, there is hereby imposed upon every Occupancy of a Lodging Unit in a Lodging Facility in the Town a tax at the rate of four percent (4%) of the Rent charged for each day of such Occupancy. Where Rent is charged for a period longer than one day, the tax shall be computed on the total Rent charged for such period.

Commented [DC17]: The draft taxed "4% of the per diem rent" without applying it to each night; read literally (and tax laws are read for the taxpayer), a 7-night stay owes tax on one night. Now applies to every day and to total Rent for longer stays, and is imposed per occupancy rather than per occupant.

(b) In addition to and independent of the tax imposed by subdivision (a), on and after the Tax Commencement Date there is hereby imposed upon every Occupancy of a Serviced RV Site in the Town a tax at the rate of four percent (4%) of the Rent charged for each day of such Occupancy, computed in the same manner as the tax imposed by subdivision (a). Nothing in this subdivision shall be construed to limit the scope of subdivision (a).

Commented [DC18]: Optional tier for guest-owned RVs at hookup sites, raised at the October 6 meeting. It has its own imposing clause and a clause confirming it does not narrow § 4(a). If the Board prefers not to tax these sites, deleting § 4(b) leaves them exempt under § 5(b)(1).

(c) The taxes imposed by this Section shall be paid by the Occupant and shall be in addition to any sales tax, occupancy tax or other tax imposed by the State of New York or the County of Ulster.

(d) The taxes imposed by this Section shall not apply to the Occupancy of a Permanent Resident. An Occupant who has entered into a written agreement for Occupancy of at least ninety (90) consecutive days shall be treated as a Permanent Resident from the first day of such Occupancy. Any other Occupant shall be treated as a Permanent Resident beginning on the ninety-first (91st) consecutive day of Occupancy.

Commented [DC19]: Implements the exemption the Enabling Act requires. Day-one treatment for written 90+ day agreements follows state sales tax practice; the Act is silent on refunding tax for the first 90 days.

SECTION 5. EXEMPTIONS

(a) Exempt Occupants. The taxes imposed by Section 4 shall not apply to any Occupancy where the Rent is paid by, or billed directly to, any of the following:

Commented [DC20]: The draft had no operative lead-in and mixed exempt payers (required by the Enabling Act via Tax Law § 1230) with exempt facilities. Split into (a) and (b); the certificate requirement gives operators and auditors a documentation standard.

a1. The ~~state~~State of New York, or any public corporation (including a public corporation created pursuant to agreement or compact with another state or the Dominion of Canada), improvement district or other political subdivision of the state;

b2. The United States of America, insofar as it is immune from taxation; or

c3. Any corporation or association, or 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 paragraph 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 paragraph.

An Operator claiming an exemption under this subdivision shall obtain and retain an exemption certificate or such other documentation as the Chief Fiscal Officer may prescribe.

(b) Exempt Facilities. The taxes imposed by Section 4 shall not apply to the Occupancy of any of the following:

d. RVs owned by the occupants, tents and domes without electrical service and owner-occupied bed and breakfast establishments containing no more than eight guest sleeping beds. 1. Any site rented to an Occupant who supplies the Occupant's own tent, RV or other shelter, other than a Serviced RV Site;

2. Tents and domes to which no electrical service is provided; and

3. Owner-occupied bed and breakfast establishments containing no more than eight (8) guest sleeping beds.

SECTION 6. REGISTRATION

All The Operator of every Lodging Facilities Facility, including a Lodging Facility exempt under Section 5(b), shall register the Lodging Facility with the Town Chief Fiscal Officer on or before January 31 of Gardinereach annuallyyear, includingand, exemptin facilities the case of a Lodging Facility that first offers Occupancy after such date, before accepting any reservation. Registration shall include name of ownerOwner, name of Operator, address of ownerOwner, address of Operator, contact information for ownerOwner and Operator, emergency contact person and phone number, address of Lodging Facility, tax map parcel number of Lodging Facility (Section, Block, and Lot), number of rooms available for occupancyOccupancy, number of lodgingLodging unitsUnits available for occupancyOccupancy, number of Serviced RV Sites available for Occupancy, number of beds available for occupancyOccupancy, type of accommodations/Lodging Facility, bookingBooking platformsPlatforms utilized (e.g., Airbnb, VRBO, etc.) and/or booking process utilized, including contact information for bookingBooking platformsPlatforms or process, and such other information as the Chief Fiscal Officer may bereasonably requiredrequire byon the Town'sregistration Occupancy Tax Policyform.

The Operator shall update the registration within thirty (30) days after any change in the information provided. Upon registration, the Chief Fiscal Officer shall issue a certificate of registration, which shall be displayed at the Lodging Facility or, for a Short-Term Rental, included in any listing on a Booking Platform.

Commented [DC21]: "RVs owned by the occupants" was ambiguous. Bring-your-own sites are exempt except Serviced RV Sites, which § 4(b) taxes; nothing the Operator provides is exempt here.

Commented [DC22]: Policy point: the Enabling Act expressly includes B&Bs, so this exemption is a Board choice. Guest rooms are easier to verify than beds and are the more common measure.

Commented [DC23]: Facilities can't register themselves; the duty is now on the Operator. Adds an annual deadline (placeholder) and a register-before-first-booking rule, and no longer leaves required contents to a policy adopted by resolution.

Commented [DC24]: Keeps registration data current and gives enforcement a visible check, including in online listings.

~~Operation of a taxable Lodging Facility, other than a Lodging Facility exempt under Section 5(b), without a current registration with the Town of Gardiner constitutes a violation of this law Local Law, punishable as provided in Section 13(c).~~

Commented [DC25]: The draft declared a “violation” but attached no consequence; now tied to the fines in § 13(c).

~~Registration under this Local Law, or the collection or payment of any tax hereunder, shall not constitute approval or authorization of any use, structure or occupancy, and shall not be construed to excuse compliance with, or to limit enforcement of, the Town’s zoning and land use laws, any special use permit or site plan approval, or any other applicable law.~~

Commented [DC26]: Makes clear that the tax and the Town’s land-use rules operate independently: registering a facility or collecting its tax does not approve any use or affect zoning, permit or other enforcement. A common provision in occupancy-tax and short-term-rental laws.

SECTION 7. ADMINISTRATION

~~The tax imposed by this Local Law shall be administered and enforced by the Town Chief Supervisor Fiscal Officer, who may delegate such functions, in whole or in part, to such other officers, employees or agent agents as may be designated by resolution of the Town Board.~~

Commented [DC27]: Administration is vested in the chief fiscal officer as the Enabling Act provides; the Board may still designate others as delegates.

~~The Town Board is hereby authorized to adopt, by resolution, an Occupancy Tax Policy governing the procedures for the administration, collection, reporting, and enforcement of this tax, including the forms of registration, Returns and exemption documentation and the methods of filing and payment; provided that such policy shall be consistent with this Local Law and shall not impose any substantive obligation or penalty not set forth herein.~~

Commented [DC28]: Duties carrying penalties, and taxpayer protections, should be in the law itself rather than a policy the Board can change at any meeting; the Policy is limited to procedure.

SECTION 8. COLLECTION OF TAX

~~The (a) operator Every Operator shall collect the tax from the occupant Occupant, or from any Person paying the Rent on the Occupant’s behalf, at the time Rent is collected and shall remit it to the Town along with all the Returns required returns by Section 9. The tax shall be stated separately on any bill, invoice or receipt provided to the Occupant.~~

Commented [DC29]: Conforms to the Occupant definition and covers rent paid by someone other than the guest (employer, family member, platform). Separately stating the tax makes it visible and auditable.

~~(b) Every Operator shall be personally liable for the tax collected or required to be collected under this Local Law, and any tax collected shall be held in trust for the Town. 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 and payable at the same time as the Rent; provided, however, that the Chief Fiscal Officer shall be joined as a party in any action or proceeding brought by the Operator to collect the tax.~~

Commented [DC30]: The draft required operators to collect but never made them liable if they didn’t, leaving a transient guest as the only clear obligor. The Enabling Act authorizes operator liability and collection “as if the tax were a part of the rent.”

~~(c) No Operator shall advertise or hold out to the public, directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the Operator or will not be added to the Rent.~~

Commented [DC31]: Prevents “tax included” pricing that obscures the tax base and complicates audits.

~~(d) The Chief Fiscal Officer may enter into an agreement with any Booking Platform under which the Booking Platform collects the tax from Occupants and remits it to the Town on behalf of Operators. To the extent a Booking Platform collects and remits the tax pursuant to such an agreement, the Operator shall be relieved of the obligation to collect and remit the tax on the Rent so collected, but shall remain obligated to register, to file Returns reporting such Rent, and to maintain records as provided in this Local Law.~~

Commented [DC32]: Lets the Town use the voluntary collection agreements Airbnb and others offer; the host is relieved only to the extent the platform actually remits.

(e) An Operator who sells or otherwise transfers a Lodging Facility, or ceases to operate it, shall file a final Return and pay all tax due within thirty (30) days thereafter.

Commented [DC33]: Captures tax owed when a facility is sold or closes, before the operator is gone.

SECTION 9. RETURNS AND REMITTANCE

Every Operator shall file Returns quarterly and shall be due, on or before April 20, July 20, October 20 and January 20 of each year, covering the periods of the first, second, third, and fourth calendar quarter, respectively. Returns shall be submitted on forms prescribed by the Town Chief Fiscal Officer, and payment of the full amount of tax due for the period shall accompany the Return. A Return shall be submitted for each quarter even if no tax is due. Where a due date falls on a Saturday, Sunday or legal holiday, a Return and payment shall be timely if filed on the next business day.

Commented [DC34]: The draft didn't say who files or that payment must accompany the return.

SECTION 10. RECORD RETENTION

Records and administrative forms shall be maintained for six years. Every Operator shall keep records of every Occupancy, of all Rent paid, charged or due, and of the tax collected, including guest registers, reservation records, Booking Platform statements, receipts and exemption documentation, together with copies of all Returns, in such form as the Chief Fiscal Officer may require. Such records shall be maintained for six (6) years after the due date of the Return to which they relate.

Commented [DC35]: The draft didn't say who keeps records, which records, or when the six years runs — all needed to support audits and assessments.

SECTION 11. AUDITS

The Town Chief Fiscal Officer may conduct audits upon reasonable notice. Operators shall make available, during normal business hours, all books, records, reservations, receipts, and related documents necessary to verify tax compliance.

SECTION 12. DETERMINATIONS, REFUNDS AND REVIEW

(a) If a Return required by this Local Law is not filed, or if a Return when filed is incorrect or insufficient, the Chief Fiscal Officer shall determine the amount of tax due from such information as may be available, including by reasonable estimate if necessary, and shall give written notice of such determination to the Operator. Such determination shall finally and irrevocably fix the tax unless the Operator, within thirty (30) days after the giving of such notice, applies in writing to the Chief Fiscal Officer for a hearing, or unless the Chief Fiscal Officer on his or her own motion shall redetermine the same. After such hearing, the Chief Fiscal Officer shall give written notice of the final determination to the Operator.

Commented [DC36]: The draft had no process to determine tax when a return is missing or incorrect, and no hearing, refund or review procedure. These provisions give the Town a clear path to collect and give operators fair process, incorporating the Enabling Act's Article 78 review and three-year assessment period.

(b) Except as otherwise provided in this subdivision, no assessment of additional tax shall be made after the expiration of three (3) years from the date of the filing of a Return. Where no Return has been filed as required, or where a willfully false or fraudulent Return has been filed with intent to evade the tax, the tax may be assessed at any time.

Commented [DC37]: Tracks Enabling Act subd. 8: a three-year limit on assessing additional tax, which does not apply to willfully false or fraudulent returns or where no return has been filed.

(c) The Chief Fiscal Officer shall refund any tax, penalty or interest erroneously, illegally or unconstitutionally collected or paid, provided that a written application for refund is filed with the Chief Fiscal Officer within one (1) year after the payment thereof.

(d) Any final determination of the amount of tax due, and any denial of an application for refund, shall be reviewable for error, illegality or unconstitutionality or any other reason whatsoever by a proceeding under Article 78 of the Civil Practice Law and Rules, if commenced within thirty (30) days after the giving of notice of such final determination or denial and upon compliance with the deposit or undertaking requirements of the Enabling Act.

(e) Any notice required by this Local Law may be given by mail, or by electronic mail if the Operator has consented to electronic notice, addressed to the Operator at the address shown on the Operator's most recent registration or Return.

SECTION 1213. PENALTIES AND INTEREST

(a) Any Operator who fails to file a Return or to pay any tax not when timely paid due shall be subject to a penalty equal to of ten percent (10%) of the unpaid amount tax for the first month or fraction thereof, plus an additional five percent (5%) for each additional month or fraction thereof, not to exceed twenty-five percent (25%) in the aggregate, together with interest, on the unpaid tax at the rate of one percent (1%) per month or fraction thereof not to exceed twenty five percent [25%] per annum. Failure to file from the required due return date may until constitute a violation of this Local Law paid.

(b) The Chief Fiscal Officer may waive or reduce any penalty imposed under subdivision (a) upon a showing that the failure was due to reasonable cause and not to willful neglect.

(c) Any Person who fails to register as required by Section 6, fails to file a Return as required by Section 9, or violates Section 15 shall be guilty of a violation punishable by a fine of not more than [\$250] for a first offense and not more than [\$1,000] for each subsequent offense within [one year]. Each [week] that a failure to register or to file continues shall constitute a separate offense.

(d) The penalties and remedies provided in this Local Law are cumulative, and are in addition to, and not in lieu of, any other remedy available to the Town at law or in equity.

SECTION 1314. ENFORCEMENT

The Town may maintain an action in any court of competent jurisdiction to recover unpaid taxes, penalties, interest, and costs, and together with reasonable attorney attorneys's fees where to the extent authorized by law.

SECTION 1415. FALSE STATEMENTS

No ~~person~~ Person shall knowingly provide false information in any registration, ~~return~~ Return or report required by this Local Law. A violation of this Section shall be punishable as provided in Section 13(c).

SECTION 1516. CONFIDENTIALITY OF TAX RECORDS

Commented [DC38]: As drafted, the 25% per-annum cap on 1%-per-month interest could not be reached (12% maximum). This assumes 25% was intended as an aggregate penalty cap (the cap used in Ulster County's occupancy tax law), with interest running until paid. The Town Attorney may wish to confirm the penalty and interest structure.

Commented [DC39]: The draft called failures to register and file violations (the latter only "may" be one) and barred false statements, but imposed no penalty for any of them. Fine amounts are bracketed placeholders.

Information obtained through tax returns and audits shall be confidential except as required by law, court order, audit, enforcement proceedings, FOIL, or other lawful governmental purpose. Except as required by law or by order of a court of competent jurisdiction, no officer, employee or agent of the Town shall divulge or make known the amount of Rent or tax paid by any Operator, or the contents of any Return or audit report, except (i) to the Operator or its authorized representative; (ii) in connection with the administration of this tax, including any audit, determination or proceeding to collect the tax; or (iii) in the form of statistical or aggregate information that does not identify any particular Operator.

SECTION 17. DISPOSITION OF REVENUES

All revenues resulting from the imposition of the tax under this Local Law shall be paid into the treasury of the Town and shall be credited to and deposited in the general fund of the Town, and may be used for municipal services, infrastructure and other essential expenditures as determined by the Town Board.

SECTION 1618. SEVERABILITY

If any provision of this Local Law shall be adjudged invalid, such judgment shall not affect or impair the validity of the remainder thereof. If any clause, sentence, paragraph, section or part of this Local Law, or the application thereof to any Person or circumstance, shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof, or its application to other Persons or circumstances, but shall be confined in its operation to the clause, sentence, paragraph, section, part or application directly involved. The taxes imposed by subdivisions (a) and (b) of Section 4 are independent of each other, and a determination that either is invalid, in whole or in part, shall not affect the other.

SECTION 1719. EFFECTIVE DATE; EXPIRATION

This Local Law shall take effect immediately upon filing with the Secretary of State; ~~the~~ The tax imposed herein shall ~~take apply effect to 60~~ Occupancy dayson and after said ~~April~~ effective 1, date 2027] (the "Tax Commencement Date").

This Local Law shall expire and be deemed repealed on the date the Enabling Act expires and is deemed repealed, as the same may be extended from time to time; provided, however, that taxes, penalties and interest accrued before such date shall remain due and may be collected and enforced as provided herein.

Commented [DC40]: The draft's exceptions (including "FOIL" and "other lawful governmental purpose") would largely have overridden the confidentiality provision, and a local law cannot create its own FOIL exemption (Pub. Off. Law § 87(2)(a)). Now relies on FOIL's existing exemptions and permits aggregate reporting.

Commented [DC41]: Tracks Enabling Act subd. 9; avoids any implication that revenue is dedicated to a particular use.

Commented [DC42]: Covers invalidity as applied, so a ruling on one provision or application does not affect the rest, and confirms that the taxes imposed by Section 4(a) and (b) are independent.

Commented [DC43]: "60 days after filing" would likely start mid-quarter and produce a stub first return; start on the first day of a quarter. Consider a transition rule for stays prepaid before adoption.

Commented [DC44]: The Enabling Act expires August 21, 2029; without this, the local law would remain on the books with no taxing authority behind it.