

**NOTICE OF PUBLIC HEARING
COUNTY OF STEUBEN
LOCAL LAW TENTATIVELY NO. ONE FOR THE YEAR 2023**

NOTICE IS HEREBY GIVEN, that the Steuben County Legislature will hold a Public Hearing at the Steuben County Legislative Chambers, 3rd Floor Annex Building, Bath, New York on the 27th day of February 2023, at 10:00 a.m. upon County of Steuben Local Law Tentatively No. One for the Year 2023, Amending Local Law No. Three for the Year 1987, Imposing a Tax on the Occupancy of Hotel or Motel Rooms Pursuant to Chapter 374 of the Laws of 1987 of the State of New York Expanding the Definition of Hotel to Include Online Rental Properties.

The Legislative Chambers is accessible to persons with disabilities. If special accommodations are needed for persons with disabilities, those with hearing impairments, or those in need of translation from English, those individuals should contact the Clerk of the Legislature's Office at 607-664-2247 at least one week in advance of the hearing date to allow for necessary arrangements.

Said Local Law is as follows:

SECTION 1. INTENT

It is the intent of this Local Law to expand the definitions section in Local Law No. 3 of 1987 to include online vacation rental properties and the entities that rent the same.

SECTION 2. AMENDING LOCAL LAW NO. THREE OF THE YEAR 1987

Local Law No. Three for the Year 1987 be, and the same is hereby amended in relevant part to read as follows:

Section 3. Text, 1. Definitions.

[(c) Hotel. A building or portion of it which is regularly used and kept open as such for the lodging of guests. The term "hotel" or "motel" includes an apartment hotel, motor court or inn, boarding house or club, or similar hotel or motel type of accommodations by whatever name designated, whether or not meals are served and shall include those facilities commonly known as "bed and breakfast" and "tourist" facilities.]

(c) Hotel. Any facility, building or portion of which it is regularly kept open as such for lodging of guests on an overnight basis for a period of less than thirty (30) days and shall include those facilities designated and commonly known as bed and breakfast, motels, motor courts, boarding houses, inns, cabins, condominiums, cottages, campgrounds, lodges, tourist homes, apartments, convention centers, bungalows, and vacation rentals rented via a realtor and/or on-line rental platforms wherein no voluntary tax collection agreement has been entered into by the entity with the County for purposes of voluntary collection of Occupancy Tax hereunder.

(j) Treasurer. The Treasurer [of Steuben County] or the Commissioner of Finance of and/or for the County of Steuben.

SECTION 3. SEVERABILITY

If any section of this local law shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof that can be given effect without the invalid provision, but shall be confined in its operation to the section thereof directly involved in the controversy in which such judgment shall have been rendered.

SECTION 4. EFFECTIVE DATE

This Local Law shall take effect upon filing with the Secretary of State.

Old material in []
New material underlined

ALL PERSONS ARE INVITED TO ATTEND AND BE HEARD.
"BY ORDER OF THE STEUBEN COUNTY LEGISLATURE"

Dated: February 8, 2023
Village of Bath, New York

BRENDA K. SCOTCHMER
CLERK OF THE LEGISLATURE
STEUBEN COUNTY