

LOCAL LAW NO. 9 - 2025

A LOCAL LAW TO AMEND THE ONONDAGA COUNTY HOTEL ROOM OCCUPANCY TAX LAW, BEING LOCAL LAW NO. 4 OF 1975, AS AMENDED, RELATIVE TO SHORT-TERM RENTALS AND BY MAKING CERTAIN CHANGES WITH REGARD TO HOTEL ROOM OCCUPANCY TAX ASSESSMENT, COLLECTION, AND ADMINISTRATION

BE IT ENACTED BY THE COUNTY LEGISLATURE OF THE COUNTY OF ONONDAGA, AS FOLLOWS:

Section 1. Purpose and Intent. The intent of this local law is to amend the Onondaga County Hotel Room Occupancy Tax Law, being Local Law No. 4 of 1975, as amended by Local Law No. 5 of 1983, Local Law No. 11 of 1991, Local Law No. 15 of 1991, Local Law No. 20 of 1991, Local Law No. 1 of 1997, and Local Law No. 1 of 2021, to establish a short-term rental registry program in accordance with Chapter 99 of the Laws of 2025 and make certain changes with regard to hotel room occupancy tax assessment, collection, and administration.

Section 2. Amendments.

(A) Section 1 of the Onondaga County Hotel Room Occupancy Tax Law, being Local Law No. 4 of 1975, as amended, is hereby amended to add the following definitions:

(l) Short Term Rental Unit. An entire dwelling unit, or a room, group of rooms, other living or sleeping space, or any other space within a dwelling, and available for rent by guests for less than thirty (30) collective days, where the unit is offered for tourist or transient use by the short-term rental host of the residential unit, and where such unit is located in Onondaga County. A short term rental unit shall include, but not be limited to include, any building or portion of it that is used for the lodging of guests, including a house, apartment, a condominium, a cooperative unit, a cabin, a cottage, a bungalow or similar unit or one or more rooms therein where sleeping accommodations are provided for the lodging of paying transients or travelers, and the relationship between the operator and occupant is not that of a landlord and tenant. A building or portion of a building may qualify as a short term rental unit whether or not amenities, including but not limited to daily housekeeping, concierge services, or linen services, are provided.

(m) Short Term Rental Host. A person or entity in lawful possession of a short-term rental unit who rents such unit to guests in accordance with this article.

(n) Booking Service. A person or entity who, directly or indirectly: (a) provides one or more online, computer or application-based platforms that individually or collectively can be used to: (i) list or advertise offers for short term rentals of Short-Term Rental Units, and (ii) either accept such offers, or reserve or pay for such rentals; and (b) charges, collects or receives a fee for the use of such a platform or for provision of any service in connection with a Short-Term Rental Unit.

Booking service shall also include a person who pursuant to an agreement with an operator or operators, facilitates the occupancy of a short term rental unit for such operator or operators. A person facilitates the occupancy of a short term rental unit for the purposes of this paragraph when the person meets both of the following conditions: (i) such person provides the forum in which, or by means of which, the sale of the occupancy takes place or the offer of such sale is accepted, including a shop, store, or booth, an

internet website, mobile device application, catalog or similar forum; and (ii) such person or an affiliate of such person collects the rent paid by a customer to an operator for the occupancy of a short term rental unit, or contracts with a third part to collect such rent.

(o) Customer. Shall include every occupant of a room or rooms in a hotel or short-term rental unit.

(p) Room Remarketer. A person who reserves, arranges, for, conveys, or furnishes occupancy, whether directly or indirectly, to an occupant for rent in a hotel or a short-term rental unit for an amount determined by the room remarketer, directly or indirectly, whether pursuant to a written or other agreements. Such person's ability or authority to reserve, arrange for, convey, or furnish occupancy, directly or indirectly, and to determine rent therefor, shall be the "rights of a room remarketer". A room remarketer is not a permanent resident with respect to a room for which such person has the rights of a room remarketer.

(q) Persons Required to Collect Tax or Persons Required to Collect Any Tax Imposed by this Amendment. Includes every operator of a short-term rental unit and/or every booking service with respect to the rent for every occupancy of a short-term rental unit it facilitates. Such terms shall not include an operator of a short-term rental unit who rents out the operator's own property for three days or fewer in a calendar year and does not use a booking service to facilitate such rental.

(B) Section 1 of the Onondaga County Hotel Room Occupancy Tax Law, being Local Law No. 4 of 1975, as amended, is hereby further amended such that existing definitions shall be replaced with the following language:

(a) Person. An owner, operator, individual, deed holder, company, limited liability company, corporation, entity, business, organization, partnership, limited liability partnership, society, association, joint stock company, and/or any officers, directors, managers, or employees of any of the foregoing under a duty to act on its behalf, and/or an estate, receiver, trustee, assignee, referee, and any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, and any combination of the foregoing.

(b) Operator. Any person which operates a hotel or short-term rental unit. Such term shall include a room remarketer and such room remarketer shall be deemed to operate a hotel or short-term rental unit, or any portion thereof, with respect to which such person has the rights of any room remarketer.

(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" includes an apartment hotel, a motel, boarding house or club, or short-term rental unit, whether or not meals are served

(d) Occupancy. The use of possession, or the right to the use or possession, of any room in a hotel and/or short-term rental. Right to the use or possession includes the rights of a room remarketer.

(e) Occupant. A person who, for a consideration, uses, possesses, or has the right to use or possess, any room in a hotel and/or short-term rental unit under any lease, concession, permit, right of access, license to use or other agreement or otherwise. Right to use or possess includes the rights of a room remarketer.

(f) Permanent Resident. Any occupant of any room or rooms in a hotel or short-term rental unit for at least ninety (90) consecutive days shall be considered a permanent resident with regard to the period of such occupancy.

(g) Rent. The consideration received for occupancy, including any service or other charge or amount required to be paid as a condition for the occupancy, valued in money, whether received in money or otherwise and whether received or collected by the booking service, operator, or a room remarketer or another person of behalf of any of them.

(h) Room. Any room or rooms of any kind in any part or portion of a hotel or short-term rental unit, which is available for or let out for any purpose other than a place of assembly.

(C) The Onondaga County Hotel Room Occupancy Tax Law, being Local Law No. 4 of 1975, as amended, is hereby further amended to add a new Section 24 thereto, as follows:

#### 24. Short-Term Rentals

(a) Authorization and Empowerment to Impose a Tax on Short-Term Rental Units.

Pursuant to Chapter 99 of the Laws of 2025, as the County has not opted out of establishing a registration for Short-Term Rental Units, the County, which is authorized and empowered to impose a tax on hotel and motel occupancy, is authorized and empowered to adopt and amend local laws imposing such tax to include a tax on occupancy of short-term rental units.

(b) County Establishment of Short-Term Rental Registration System.

The County does hereby authorize and establish a registration system for Short-Term Rental Units located within the County, provided, however, that the County may also choose to establish a shared registry.

(c) County Imposition of Tax on Use and Occupancy of Short-Term Rental Units.

The County hereby imposes upon the use and occupancy of Short-Term Rental Units an occupancy tax, as set forth in Section 2.

(d) Local Laws Regarding Operation of Short-Term Rental Units.

The establishment of the County registration system for Short-Term Rental Units shall not prevent any city, town, or village therein from enacting local laws or regulations concerning the operation of Short-Term Rental Units within such city, town or village.

(e) Local Restrictions on Short-Term Rental Units.

Notwithstanding any other provisions of this article to the contrary, a city, town or village may enact a local law prohibiting or further limiting the listing or use of dwelling units or portions thereof, as Short-Term Rental Units.

(f) Required Short-Term Rental Host Registration-Application and Renewal Fees.

Short-Term Rental Hosts shall be required to register a Short-Term Rental Unit with the County.

(1) Registration shall be valid for two (2) years, after which time the Short-Term Rental Host may renew the registration in a manner prescribed by the County. The County may revoke the registration of a Short-Term Rental Host upon a determination that the Short-Term Rental Host has violated any provision of this Section at least three times in two consecutive calendar years, and may determine that the Short-Term Rental Host shall be ineligible for registration for a period of up to twelve (12) months from the date of such determination or at the request of the County, the city, the town, or village. Listing or offering a dwelling unit, or portion thereof, as a Short-Term Rental Unit without current, valid registrations shall be unlawful and shall make persons who list or offer such unit ineligible for registration for a period of twelve months from the date a determination is made that a violation has occurred, in addition to any criminal and civil penalties and enforcement mechanisms authorized by law.

The County may contract with another municipality to provide either personnel or services to facilitate the registration of Short-Term Rental Units or enforcement of such registration.

(2) A Short-Term Rental Host shall include their current, valid registration number on all offerings, listings or advertisements for Short-Term Rental Unit guest stays.

(3) A tenant, or other person that does not own a unit that is used as a short-term rental unit but is in lawful possession of a Short-Term Rental Unit, shall not qualify for registration if they are not the permanent occupant of the dwelling unit in question and have not been granted permission in writing by the owner for its short-term rental. Proof of written consent by the owner shall be provided to and verified by the County before issuing or renewal of a registration number.

(4) The County shall make available to booking services the data necessary to allow booking services to verify the registration status of a Short-Term Rental Unit and that the unit is associated with the Short-Term Rental Host who registered the unit.

(5) No Short-Term Rental Unit shall be registered unless the Short-Term Rental Host has paid the application or applicable renewal registration fees in an amount to be established by the County.

(6) Such application and registration fees shall include a fee for the actual and necessary expenses associated with the construction, operation, and maintenance of the County registry and for the enforcement of this Section.

(7) Nothing herein shall prevent one or more counties from establishing a shared registration system for Short-Term Rental Units, provided any amount allocated from the application and registration fees for the construction, operation, and maintenance of such shared Short-Term Rental Unit registration systems shall be remitted pursuant to the agreement establishing such multi-county registry.

(g) Prominent Posting.

The County shall post on its website a prominent link to its registry.

(h) Incidental/Occasional Occupancy.

This Section shall not apply to incidental and occasional occupancy of a dwelling unit for fewer than thirty (30) consecutive days by other natural persons when the permanent occupants are temporarily absent for personal reasons, such as vacation or medical treatment, provided that there is no monetary compensation paid to the permanent occupants for such occupancy.

(i) Operation & Regulation of Short-Term Rental Units.

A Short-Term Rental Host may operate a dwelling unit as a Short-Term Rental Unit provided such dwelling unit: (a) is registered in accordance with Section 24(f); (b) includes a conspicuously posted evacuation diagram identifying all means of egress from the unit and the building in which it is located; (c) includes a conspicuously posted list of emergency phone numbers for police, fire, and poison control; (d) has a working fire extinguisher; (e) is insured by an insured licensed to write insurance in New York State or procured by a duly licensed excess line broker pursuant to Insurance Law § 2118, as may be amended, for a minimum of three hundred thousand dollars (\$300.00) coverage for third party claims of property damage or bodily injury that arise out of the operation of a Short-Term Rental Unit (such liability insurance coverage may be satisfied by insurance maintained by a booking service that provides equal or greater coverage if a Short-Term Rental Host lists a Short-Term Rental Unit with such booking service); (f) is in compliance with any additional health and safety requirements or any other regulatory requirements applicable to Short-Term Rental Units established by Onondaga County; and (g) is not otherwise prohibited from operating as a Short-Term Rental Unit by federal, state, or local law, rules, and regulations.

(j) Short-Term Rental Host Maintenance of Records.

Short-Term Rental Hosts shall maintain records related to guest stays for two (2) years following the end of the calendar year in which an individual rental stay occurred, including the date of each stay, the number of guests, the cost for each stay, including an itemization of the hotel occupancy tax collected, and records related to their registration as a Short-Term Rental Host with the County. Short-Term Rental Hosts shall make such records available to local enforcement agencies for the County when lawfully requested.

(k) Booking Service Data Collection, and Maintenance and Distribution of Records.

(1) Booking services shall collect data related to all Short-Term Rental Unit guest stays that the booking service facilitates within the County. Booking services shall maintain such data related to Short-Term Rental Unit guest stays that the booking service has facilitated within the County for two (2) years following the end of the calendar year in which an individual rental stay occurred. The data maintained by booking services shall include the dates of each stay and the number of guests, the cost of each stay, including an itemization of the hotel occupancy tax collected, the physical address, including any unit designation

of each Short-Term Rental Unit booked, the full legal name of each Short-Term Rental Unit host, and each short-term rental unit's registration number. Beginning ninety (90) days after the effective date of this local law, and on the first day of every January, April, July, and October thereafter, the booking service shall report such data to the County. In the event a booking service does not comply with its reporting obligations pursuant to this subdivision, or more information is requested by the attorney general or by the County, or the County's enforcement agencies, then the data required to be reported pursuant to this paragraph and all relevant records from a booking service shall be produced in response to valid legal process. The County shall share such data with all city, town, or village governments located within the County within sixty (60) days of receiving such data and shall make such data available to such city, town, or village enforcement agencies upon request. Such data and any records provided to generate such data shall not be made publicly available by the County nor any city, town, village or enforcement agency receiving same, excepting in the pursuit of collection and enforcement actions, litigation, and activities.

(2) Booking services may require Short-Term Rental Hosts, as a term or condition of service, to consent to the booking service producing data pursuant to paragraph 1 immediately above.

(3) Booking services shall also provide an electronic report to the New York State Department of State pursuant to Real Property Law § 447-G.

(l) Booking Service Verification of Short-Term Rental Registration.

It shall be unlawful for a booking service to collect a fee for facilitating booking transactions for Short-Term Rental Units if the booking service has not verified with the County that the Short-Term Rental Unit and its owner or tenant have been issued a current, valid registration by the County.

(m) Non-Applicability.

The provisions of this Onondaga County Hotel Room Occupancy Tax Law shall apply to all Short-Term Rental Units; provided that a city, town or village that has its own Short-Term Rental Unit registry or registration system as of the effective date of this local law may continue such registry or registration system and all Short-Term Rental Units in such city, town, or village shall only register with such city, town, or village as provided in a local law, rule or regulation and shall not be required to register pursuant to this local law. Cities, towns, or villages with such registries as of the effective date of this local law shall maintain the authority to manage, amend, repeal, and establish requirements and regulations for such existing registries and to impose and collect fines or otherwise enforce violations related to such registries.

(n) Penalties for Failure to Register and/or Collecting on or Offering an Unregistered Unit.

(1) Collecting on an Unregistered Unit. Any booking service which collects a fee related to booking a unit as a Short-Term Rental Unit where such Short-Term Rental Unit is not registered in accordance with this Section may be fined in accordance with Section 24(n)(4)

and (5) below. The County, the Attorney General, or the Attorney General's designee may also seek an injunction from a court of competent jurisdiction prohibiting the collection of any fees related to the offering or renting of such Short-Term Rental Unit as a short-term rental.

(2) Offering an Unregistered Unit. Any person that offers a Short-Term Rental Unit without registering with the County or any person who offers an eligible Short-Term Rental Unit as a short-term rental while the short-term rental unit's registration is suspended may be fined in accordance with Section 24(n)(4) and (5) below.

(3) Any person who fails to comply with any notice of violation or other order issued pursuant to this Section by the County or by the Attorney General or a designee of the Attorney General for a violation of a provision of this local law may be fined in accordance with Section 24(n)(4) and (5) below.

(4) A Short-Term Rental Host that violates the requirements of this Section shall receive a warning notice issued, without penalty, by the County upon the first and second violation. The warning notice shall detail actions to be taken to cure the violation. For a third violation a fine up to two hundred dollars may be imposed by the County. For each subsequent violation, a fine of up to five hundred dollars per day may be imposed by the County. Upon the issuance of a violation, a seven-day period to cure the violation shall be granted. During such cure period, no further fines shall be accumulated against the short-term rental host, except where a new violation is related to a different Short-Term Rental Unit.

(5) A booking service that violates the requirements of this local law may be issued a fine by the County of up to five hundred dollars per day, per violation, until such violation is cured.

(6) Nothing in this local law shall supersede or limit in any way the authority of enforcement agencies for the County or the authority of any other entity with enforcement authority over local health and safety matters, to timely enforce violations of any health and safety laws or regulations.

(7) The penalties set forth above shall be in addition to any other applicable civil and/or criminal penalties and enforcement actions as authorized by law.

(o) Enforcement.

The County may enter into agreements with booking services for assistance in enforcing the provisions of this Section, including but not limited to, an agreement whereby the booking service agrees to remove a listing from its platform that is deemed ineligible for use as a Short-Term Rental Unit under the provisions of this local law, and whereby the booking service agrees to prohibit a Short-Term Rental Host from listing any listing without a valid registration number. The County shall be entitled to bring an action for a violation of this Section and/or may notify the Attorney General, who is authorized to bring an action for a violation of this Section.

(p) Exemption.

The rent for every occupancy of a room or rooms in a hotel or Short-Term Rental Unit in the County shall be subject to this Section, excepting that tax shall not be imposed upon: (i) a permanent resident, or (ii) where the rent is not more than at the rate of two dollars per day.

(q) Obligation to Collect Tax(es).

- (1) Booking Service. A booking service, with respect to a sale for every occupancy of a Short-Term Rental Unit it facilitates, shall: (a) have the duty to obtain a certificate of authority, to collect tax, file returns, remit tax, and the right to accept a certificate or other documentation from a customer substantiating an exemption or exclusion from tax, the right to receive a refund authorized by this local law, and any credit allowed by this local law; and (b) keep such records and information and cooperate with the commissioner to ensure the proper collection and remittance of the tax imposed, collected, or required to be collected under this local law. A booking service shall be relieved of liability under this section for failure to collect the correct amount of tax to the extent that such booking service can show that the error was due to incorrect or insufficient information given to the booking service by the operator. Provided, however, that this provision shall not apply if the operator and booking service are affiliated entities.
- (2) Operator. An operator is relieved from the duty to collect tax in regard to a particular rent for the occupancy of a Short-Term Rental Unit subject to tax under this local law and shall not include rent from such occupancy in its submission of taxes for purposes of this local law, if in regard to such occupancy: (a) the operator of the short-term rental can show that such occupancy was facilitated by a booking service from whom such operator has received, in good faith, a properly completed certificate of collection in a form prescribed by the commissioner certifying that the booking service is registered to collect taxes and will collect taxes on all taxable sales of occupancy of a Short-Term Rental Unit by the operator facilitated by the booking service and with such other information as the commissioner may prescribe; and (b) any failure of the Booking Service to collect the property amount of tax in regard to such sale was not the result of such operator providing the booking service with incorrect information.
- (3) Additional Provisions. The commissioner may, at their discretion: (a) develop a standard provision or approve a provision developed by a booking service, in which the booking service obligates itself to collect the tax on behalf of all sales of occupancy of a Short-Term Rental Unit, with respect to all sales that it facilitates for such operators where the rental occurs in the County; and (b) provide by regulation or otherwise that the inclusion of such provision in the publicly available agreement between the booking service and operator will have the same effect as an operator's acceptance of a certificate of collection from such booking service as referenced above.

The return of an Operator shall exclude the rent from occupancy of a Short-Term Rental Unit facilitated by a booking service, if in regard to such sale; (a) the short-term rental operator has timely received, in good-faith, a properly completed certificate of

collection from the booking service or the booking service has included a provision approved by the commissioner in a publicly available agreement between the booking service and the information provided by the short-term rental operator to the booking service about such rent and occupancy is accurate.

(r) Powers of the Commissioner of Taxation and Finance.

The liability, pursuant to this local law of any officer, director or employee of a corporation or of a dissolved corporation, member or employee of a partnership, member or employee or manager of a limited liability company, or employee of an individual proprietorship who as such officer, director, employee or member is under a duty to act for such corporation, partnership or individual proprietorship in complying with any requirement of this local law for the tax imposed, collected or required to be collected, or for the tax required to be paid or paid over to the commissioner under this local law, and the amount of such tax liability (whether or not a return is filed under this local law, whether or not such return when filed is incorrect or insufficient, or where the tax shown to be due on the returned filed under this local law has not been paid or has not been paid in full) shall be determined by the commissioner. Such determination shall be an assessment of the tax and liability for the tax with respect to such person unless such person, within ninety (90) days after the giving of notice of such determination, shall apply to the commissioner for an appeal of such determination. Upon the completion of a review upon such appeal, the commissioner shall render a decision to the person seeking appeal and shall reaffirm any prior decision or, if a lesser amount is due, apply any credit due to the person. Notwithstanding the foregoing, the commissioner, on its own volition, may abate or correct any prior tax determination which the commissioner has subsequently found to be erroneous or excessive. The provisions of this section shall not be construed to limit in any manner the powers of the attorney general to pursue enforcement under this local law or any applicable state rule, regulation, or law.

(s) Penalties for Failure to Obtain a Certificate of Authority.

Any person required to obtain a certificate of authority under this local law, who, without possessing a valid certificate of authority operates a short term rental unit, in addition to any other penalty impose by this local law, shall be subject to a penalty in an amount not to exceed five hundred dollars (\$500.00) for the first day on which such sale are made, plus an amount not to exceed two hundred dollars (\$200.00) for each subsequent day on which such sales or purchase are made, not to exceed ten thousand dollars (\$10,000.00) in aggregate.

A person shall be guilty of a misdemeanor who: (a) is required to obtain a certificate of authority under this local law, and who, without possessing a valid certificate of authority, willfully operates a short term rental unit; or (b) fails to surrender a certificate of authority, when required by this local law.

Any person required to obtain a certificate of authority under this local law who within five (5) years after a determination by the commissioner, to suspend, revoke, or refuse to issue a certificate of authority has become final, and without possession of a valid certificate of authority operates a Short-Term Rental Unit shall be guilty of a misdemeanor. Any person who violates a provision of this local law, upon conviction shall be subject to a fine in any amount authorized by this local law, but not less than five hundred dollars (\$500.00), in addition to any other penalty provided by law.

(t) Non-Infringement.

Nothing in this local law shall be construed to infringe on or supersede any agreement or contract entered into by any booking service and a municipality for the voluntary collection of any hotel or motel occupancy taxes.

(u) Use of Occupancy Tax by the County.

Occupancy tax remitted to the County for and from the use and occupancy of short-term rental units, shall be dedicated by the County to promoting and supporting tourism in the County.

(v) Payment of Tax, Proceedings to Collect Tax; Penalties and Interest.

(1) Payment of Tax.

At the time of filing a return of occupancy and of rents each operator shall pay to the commissioner of finance the taxes imposed by this local law upon the rents required to be included in such return, as well as all other moneys collected by the operator acting or purporting to act under the provisions of this local law. Failure to pay over all taxes with a filed tax return, on the prescribed due date will result in the Commissioner issuing a formal notice and demand for payment of the tax as well as the penalties and interest thereon.

In the event that the person/operator receives a Notice and Demand for unpaid taxes and fails to respond and pay over the amount due within 15 days; and the Notice and Demand is not returned by the Postal Service as undeliverable; then a Statutory Lien will become effective as of the date of the Notice. Such lien shall attach to all properties in which the person/operator has a right, title and interest to said property.

The Commissioner shall perfect such lien by filing a "Notice of Lien" with the County Clerk's office after personally serving a copy of such lien to the person/operator and allowing 10 days to make a satisfactory response to payment of the amounts due; unless in the opinion of the commissioner the collection of such tax is in jeopardy in which case the lien may be immediately filed simultaneously upon personal service of the notice of lien.

Where the Commissioner of Finance in his discretion deems it necessary to protect revenues to be obtained under this local law he may require any operator required to collect the tax imposed by this local law to file with him a bond, issued by a surety company authorized to transact business in this state and approved by the superintendent of insurance of this state as to solvency and responsibility, in such amount as the commissioner of finance may fix to secure the payment of any tax and/or penalties and interest due or which may become due from such operator. In the event that the Commissioner of Finance determines that an operator is to file such bond he shall give notice to such operator to that effect specifying the amount of the bond required. The operator shall file such bond within five days after the giving of such

notice unless within such five days the operator shall request in writing a hearing before the Commissioner of Finance at which the necessity, propriety and amount of the bond shall be determined by the Commissioner of Finance. Such determination shall be final and shall be complied with within fifteen days after the giving of notices thereof. In lieu of such bond, securities approved by the Commissioner of Finance or cash in such amount as he may prescribe, may be deposited which shall be kept in the custody of the commissioner of finance who may at any time without notice of the depositor apply them to any tax and/or interest or penalties due, and for that purpose the securities may be sold by him at public or private sale without notice to the depositor thereof.

(2) Proceedings to Collect Tax.

If after a "Notice of Lien" has been filed and served as prescribed in Section 10 (b) and (c) of this law, and the person/operator does not execute in writing a satisfactory arrangement to pay the unpaid assessment; the Commissioner of Finance shall issue a warrant directing the County Sheriff to levy upon and sell the real and personal property of the operator or officer of a corporate operator or other person liable for the tax, which may be found within the County for the payment of the amount thereof, with any penalties and interest, and the cost of executing the warrant, and to return such warrant to the Commissioner of Finance and to pay to him the money collected by virtue thereof within sixty days after the receipt of such warrant. The sheriff shall within five days after the receipt of the warrant file with the County Clerk a copy thereof, and thereupon such clerk shall enter the judgment docket the name of the person mentioned in the warrant and the amount of the tax penalties and interest for which the warrant is issued and the date when such copy is filed. Thereupon the amount of such warrant so docketed shall become a lien upon the interest in real and personal property of the person against whom the warrant is issued. The sheriff shall proceed upon the warrant, in the same manner, and with like effect as that provided by law in respect to executions issued against property upon judgments of a court of record and for services in executing the warrant he may collect in the same manner. In the discretion of the Commissioner of Finance a warrant of like terms, force and effect may be issued and directed to any officer or employee of the Commissioner of Finance and in the execution thereof such officer or employee shall have all the powers conferred by law upon sheriffs but shall be entitled to no fee or compensation in excess of the actual expenses paid in the performance of such duty. If a warrant is returned not satisfied in full, the Commissioner of Finance may from time to time issue new warrants and shall also have the same remedies to enforce the amount due thereunder as if the County has recovered judgment therefore and execution thereon has been returned unsatisfied.

As an additional or alternative remedy, whenever any operator or any occupant or other person shall fail to collect and pay over any tax and/or to pay any tax penalty or interest imposed by this local law as therein provided, the County attorney shall, upon the request of the Commissioner of Finance bring or cause to be brought an action to enforce the payment of the same on behalf of the County of Onondaga in any court of the State of New York or of any other state or of the United States. If, however, the Commission of Finance in his discretion believes that any such operator, officer,

occupant or other person is about to cease business, leave the state or remove or dissipate the assets out of which the tax or penalties might be satisfied, and that any such tax or penalty will not be paid when due, he may declare such tax or penalty to be immediately due and payable and may issue a warrant immediately.

Whenever an operator shall make a sale, transfer, or assignment in bulk of any part or the whole of his hotel or his lease, license, or other agreement or right to possess or operate such hotel or of the equipment, furnishings, fixtures, supplies or stock of merchandise, or the said premises or lease, license or other agreement, or right to possess or operate such hotel and the equipment, furnishings, fixtures, supplies and stock of merchandise pertaining to the conduct or operations of said hotel, otherwise than in the ordinary and regular prosecution of business, the purchaser, transferee or assignee shall at least ten days before taking possession of the subject of said sale transfer or assignment, or paying therefore, notify the commissioner of finance by registered mail of the proposed sale and of the price, terms and conditions thereof whether or not the seller, transferrer or assignor, has represented to or informed the purchaser, transferee or assignee that it owes any tax pursuant to this local law, and whether or not the purchaser, transferee or assignee has knowledge that such taxes are owing, and whether any such taxes are in fact owing.

Whenever the purchaser, transferee or assignee shall fail to give notice to the commissioner of finance as required by the preceding paragraph or whenever the commissioner of finance shall inform the purchaser, transferee, or assignee that a possible claim for such tax or taxes exists, any sums of money, property or choses in action, or other consideration, which the purchaser transferee or assignee is required to transfer over to the seller, transferrer or assignor shall be subject to a first priority right and lien for any such taxes theretofore or thereafter determined to be due from the seller, transferrer or assignor to the county, and the purchaser, transferee or assignee is forbidden to transfer to the seller, transferrer or assignor any such sums of money, property or chooses in action to the extent of the amount of the County's claim. For failure to comply with the provisions of this subdivision, the purchaser, transferee or assignee, in addition to being subject to the liabilities and remedies imposed under the provisions of article six of the Uniform Commercial Code shall be personally liable for the payment to the County of any such taxes theretofore or thereafter determined to be due to the County from the seller, transferrer, or assignor, and such liability may be assessed and enforced in the same manner as the liability for tax under this local law.

(3) Penalties and Interest.

Any person failing to file a return on the date prescribed therefore shall be subject to a penalty of 5 percent of the amount required to be shown as tax on such return if the failure is for not more than one month, with an additional 5 percent for each additional month or fraction thereof during which such failure continues, not exceeding 25 percent in the aggregate; plus interest of one percent of such tax for each month of non-payment. Any person failing to pay the amount shown as tax on any return on the date prescribed therefore shall be subject to a penalty of 5 percent of the amount

required to be paid, plus interest of one percent of such tax for each month of non-payment. But the Commissioner of Finance if satisfied that the delay was excusable, may waive all or any part of such penalty, but not interest. Such penalties and interest shall be paid and disposed of in the same manner as other revenues from this local law. Unpaid penalties and interest may be enforced in the same manner as the tax imposed by this local law.

Any operator or occupant and any officer of a corporate operator or occupant failing to file a return required by this local law, or filing or causing to be filed, or making or causing to be made or giving or causing to be given any return, certificate, affidavit, representation, information, testimony or statement required or authorized by this local law, which is willfully false, and any operator and any officer of a corporate operator willfully failing to file a bond required to be filed pursuant to sections ten and eleven of this local law or failing to file a registration certificate and such data in connection therewith as the commissioner of finance may by regulation or otherwise require or to display or surrender the certificate of authority as required by this local law or assigning or transferring such certificate of authority and any operator and any officer of a corporate operator willfully failing to charge separately from the rent the tax herein imposed, or willfully failing to state such tax separately on any evidence of occupancy and on any bill or statement or receipt of rent issued or employed by the operator, or willfully failing or refusing to collect such tax from the occupant, and any operator and any officer of a corporate operator who shall refer or cause reference to be made to this tax in a form or manner other than that required by this local law, and any operator failing to keep the records required by subdivision eight of section two of this local law, shall, in addition to the penalties herein or elsewhere prescribed, be guilty of a misdemeanor, punishment for which shall be a fine of not more than one thousand dollars, or imprisonment for not more than one year, or both such fine and imprisonment. Officers of a corporate operator shall be personally liable for the tax collected or required to be collected by such corporation under this local law, and subject to the penalties herein above imposed.

The certificate of the Commissioner of Finance to the effect that a tax has not been paid, that a return, bond or registration certificate has not been filed or that information has not been supplied pursuant to the provisions of this local law, shall be presumptive evidence thereof.

Any person required to collect, truthfully account for, and pay over the tax imposed by this local law who willfully fails to collect such tax or truthfully account for and pay over such tax, or willfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall be liable to a penalty equal to the total amount of the tax evaded or not collected, or not accounted for and paid over, in addition to any other penalties and interest as provided under this local law.

(w) Returns to be Secret.

Except in accordance with proper judicial order, or in compliance with the request of a member of the Onondaga County Legislature or as otherwise provided by law, it should be unlawful for the

commissioner of finance or any officer or employee of the department of finance to divulge or make known in any manner the rents or other information relating to the business of a taxpayer contained in any return required under this local law. The officers charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the commissioner of finance in an action or proceeding under the provisions of this local law, or on behalf of any party to any action or proceeding under the provisions of this local law when the returns or facts shown thereby are directly involved in such an action or proceeding, in either of which events the court may require the production of, and may admit in evidence, so much of said returns or of the facts shown thereby, as are pertinent to the action or proceeding and no more. Nothing herein shall be construed to prohibit the disclosure of room occupancy tax return information to a member of the Onondaga County Legislature or delivery to a taxpayer or his duly authorized representative of a certified copy of any return filed in connection with his tax nor to prohibit the publication of statistics so classified as to prevent the identification of particular returns and the items thereof, or the inspection by the county attorney or other legal representatives of the county of the return of any taxpayer who shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted for the collection of a tax or penalty. Returns shall be preserved for three years and thereafter until the commissioner of finance permits them to be destroyed.

Any violation of subdivision (a) of this section shall be punishable by a fine not exceeding one thousand dollars, or by imprisonment not exceeding one year, or both, in the discretion of the court, and if the offender be an officer or employee of the county he shall be dismissed from office and be incapable of holding any public office for a period of five years thereafter.

(x) Effective Date.

This local law shall take effect immediately upon proper filing with the Office of the Secretary of State pursuant to Section 27 of the Municipal Home Rule Law, and shall apply to the collection of rent by an operator or booking service on or after the filing date.

ADOPTED 9/2/2025



I hereby certify that the foregoing is a true and exact copy of the legislation duly adopted by the County Legislature of Onondaga County on the 2<sup>nd</sup> day of September 2025.

A handwritten signature in blue ink, appearing to be "Jm", followed by a horizontal line extending to the right.

Clerk, County Legislature