

A LOCAL LAW AMENDING THE LODGING TAX OF THE CITY OF HUDSON

SECTION 1. TITLE This Local Law shall be known as Local Law No. _____ of 2020.

SECTION 2. AUTHORITY The City of Hudson is authorized to adopt a short-term lodging tax pursuant to New York State Tax Law Sec. 1202-dd.

SECTION 3. PURPOSE By Local Law No. 3 of 2019, the City of Hudson extended the short-term lodging tax authorized by Tax Law Sec. 1202-dd. That law provided for the creation of a Tourism Board and provided a dedicated stream of revenue to the Tourism Board from the short-term lodging tax. The City of Hudson finds that the dedicated revenue from the short-term lodging tax unnecessarily constrains the ability of the City to meet the other fiscal needs of the City to protect the health, welfare and safety of City residents. This local law provides for the revenues from the short-term lodging tax to be deposited in the City's general fund and be allocated during the regular budget process to support the efforts of the Tourism Board as the City deems appropriate and necessary.

SECTION 4. ENACTMENT The Common Council hereby enacts this local law amending Chapter 275, Article VIII of the City of Hudson Code as follows:

A. Section 275-32 shall be deleted and replaced with the following:

§ 275-32 Disposition of Revenues.

Subject to the provision of § 275-38 of this article, all moneys received by the City Treasurer under this article shall be paid into the treasury of the City and shall be credited to and deposited in the general fund thereof for allocation during the annual budget process a portion of which shall be allocated to the Tourism Board for its purposes set forth in § 275-41 herein; provided, however that the City shall be authorized to retain a portion of the such revenue in such amount as it deems reasonably sufficient to defray the necessary expenses of the City in administering this tax, including without limitation the collection thereof, and the enforcement of such collection.

B. Section 275-41 shall be amended by deleting all of paragraph "B" therein.

SECTION 5. SEVERABILITY If any section or sections of this local law shall be declared unconstitutional or otherwise void and ineffective, the validity of the remainder of the provisions hereof and their application shall not be affected thereby.

SECTION 6. EFFECTIVE DATE This local law shall take effect upon its filing in the office of the Secretary of State.

Introduced _____

Seconded _____

Approved _____

Kamal Johnson, Mayor