

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

SECTION ONE. TITLE This Local Law shall be known as Local Law _____ for the year 2024.

SECTION TWO. LEGISLATIVE HISTORY

WHEREAS, the New York State legislature has heretofore authorized the City of Hudson to enact a local law imposing a lodging tax in accordance with Section 1202-dd of the Tax Law, as set forth in Chapter 465 of the New York laws of 2006; and

WHEREAS, the City of Hudson has heretofore enacted local laws consistent with such authority and received a necessary financial benefit as a result thereof and believes that the continuation and renewal of the tax would result in a benefit to the residents of the City; and

WHEREAS, the City of Hudson has received legislative authorization from the State of New York to increase the City's Lodging Tax in accordance with Section 1202-dd of the Tax Law;

SECTION THREE. ENACTMENT The Common Council hereby enacts this local law amending Chapter 275, Article VIII of the City of Hudson Code by DELETING §275-23(A) and REPLACING it with the following:

§275-23 Tax Imposed, applicability.

- A. In addition to any other tax authorized by any other taxing jurisdiction on the provision of short-term lodging within the City, there is hereby imposed a tax of five percent (5%) per day of the rent for a room used to provide short-term lodging and any and all charges and fees ancillary thereto including, without limitation, cleaning fees, linen fees, key fees and like charges and fees. The tax imposed hereby shall be paid by the person liable therefor to the host of the room occupied or to the person entitled to be paid the rent or charge for the room occupied for and on account of the City of Hudson imposing the tax, and that such host shall be liable for the collection and payment of the tax; and that such host or person entitled to be paid the rent or charge shall have the same right in respect to collecting the tax from the person occupying the room, or in respect to nonpayment of the tax by the person occupying the room, as if the tax were a part of the rent or charge and payable at

the same time as the rent or charge for such room; provided, however, that the City Treasurer shall be joined as a party in any action or proceeding brought to collect the tax by the owner or by the person entitled to be paid the rent or charge.

SECTION 4. SUPERCESSION

Pursuant to the authority granted in Section 10 of the Municipal Home Rule Law, to the extent this local law is inconsistent with any state statute or regulation including if otherwise applicable, any sections of the New York State Building and Fire Prevention Code, this local law shall supersede any such inconsistent provisions. Notwithstanding, construction of Dwelling Units and Studio Apartments shall be subject to the minimal requirements of the New York State Building and Fire Prevention Code and any other State, County or City Laws that may be applicable.

SECTION 5. EFFECTIVE DATE

This local law shall take effect on March 1, 2025.

Introduced _____

Seconded _____

Approved _____

By: _____
Kamal Johnson, Mayor