

COUNTY OF ERIE

LOCAL LAW NO. 8-1975

LOCAL LAW INTRO. NO. 38 [Print #2]

1974

*See
L. L. No. 12 -
1974
which this
law amends.
amended
LC 5, 198
LC 1, 198*

A LOCAL LAW amending Erie County Local Law No. 12 - 1974, constituting the Erie County Hotel Room Occupancy Tax Law, by REPEALING Section 2, Subsection 12 thereof, and substituting a new Section 2, subsection 12; and further REPEALING Section 2, subsection 9 (a) thereof, and substituting a new Section 2, subsection 9 (a) thereof.

BE IT ENACTED BY THE ERIE COUNTY LEGISLATURE AS FOLLOWS:

Section 1. Section 2, subsection 12, of Erie County Local Law No. 12 - 1974, constituting the Erie County Hotel Room Occupancy Tax Law, is hereby REPEALED, and there is added a new Section 2, subsection 12, reading as follows:

12. Disposition of Revenues. All revenues resulting from the imposition of the tax under this local law shall be paid into the treasury of the county and shall be credited to and deposited in the general fund of the county. The revenue derived from the tax shall be allocated, after payment to the county for administration and collection costs, for any county purpose.

Section 2. Section 2, subsection 9 (a) of Erie County Local Law No. 12 - 1974, constituting the Erie County Hotel Room Occupancy Tax Law, is hereby REPEALED, and there is added a new subsection 9 (a), reading as follows:

9. Returns.

(a) Every operator shall file with the commissioner of finance a return of occupancy and of rents, and of the taxes payable thereon for quarterly periods ending on the last day of February, May, August and November of each year, on and after December first, nineteen hundred seventy-four. Such returns shall be filed within twenty days from the expiration of the period covered thereby. The commissioner of finance may permit or require returns to be made by other periods and upon such dates as he may specify. If the commissioner of finance deems it necessary in order to insure the payment of the tax imposed by this local law, he may require returns to be made for shorter periods than those prescribed pursuant to the foregoing provisions of this section and upon such dates as he may specify.

Section 3. Effective date. This local law is to be effective immediately.

<u>Meeting</u>	<u>Date</u>	<u>Item</u>	<u>Action</u>
25	11/5/74	18	Remain on table
26	11/19/74	12	
28	11/26/74	32	
29	12/3/74	11	
30	12/17/74	12	
31	12/27/74	22	
1	1/7/75	20	
3	1/14/75	9	
4	2/4/75	3	
5	2/18/75	5	
6	3/4/75	4	
7	3/18/75	8	
8	4/8/75	3	
9	4/22/75	2	
10	5/6/75	4	
12	5/27/75	2	
13	6/3/75	3	
14	6/17/75	2	

Adopted by Legislature
 7/8/75 Public Hearing held in County Executive's Office
 signed as Local Law No. 8 - 1975

7/20/75 97 receipt from Secretary of State