

COUNTY OF ERIE
LOCAL LAW INTRO NO. 6- 2007
LOCAL LAW NO. 4 - 2007

A LOCAL LAW, amending Local Law No. 12-1974 known as the “Erie County Hotel Occupancy Tax Law”:

BE IT ENACTED BY THE ERIE COUNTY LEGISLATURE AS FOLLOWS:

Section 1: LEGISLATIVE INTENT

The purpose of this Local Law is to amend Local Law No. 12-1974 known as the “Erie County Hotel Occupancy Tax Law”:

This change would add a new Subdivision C of Section 21 to clarify the intent of the confidentiality provisions set forth in Subdivision B of Section 21. This amendment will clarify that the confidentiality provisions of Subdivision B will only be honored so long as any Person or Operator subject to the reporting, filing and payment provisions of the Hotel Occupancy Tax Law is in compliance with the Hotel Occupancy Tax Law’s reporting, filing and payment requirements.

Section 2: AMENDMENT TO ERIE COUNTY LOCAL LAW 12-1974:

NEW SUBDIVISION C OF SECTION 21

(c) In the event that any Person or Operator fails to timely and accurately file a Return and/or collect and remit the tax due and owing to the County, and/or fail(s) to adhere to the terms and conditions of any agreement said party enters into with the County for the payment of taxes due hereunder, the restriction on county officers and employees contained in subdivision (b) of this section compelling them to keep certain information secret shall be lifted. Only authorized officers or employees of the Office of Comptroller, Division of Budget and Management, Division of Real Property Tax, and/or Department of Law are permitted to release limited identifying information regarding the delinquency, including, but not limited to, an Operator, Person or taxpayer's name, including the names of the principals of said Operator and/or taxpayer, and the amount of the delinquency.

Section 3: EFFECTIVE DATE

Immediately.

Section 4: SEVERABILITY

If any clause, sentence, paragraph, subdivision, section or part of this Local Law or the application thereof, to any person, individual, corporation, firm,

partnership, entity or circumstance, shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order of judgment shall not affect, impair, or invalidate the remainder thereof, and shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this Local Law or its application to the person, individual, corporation, firm, partnership, entity, or circumstances directly involved in the controversy in which such judgment or order shall be rendered.

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