

LOCAL LAW NO. 1

LOCAL LAW INTRO. NO. 7 (Print #) 1987

A LOCAL LAW Amending Erie County Local Law No. 12-1974, constituting the Erie County Hotel Room Occupancy Tax Law, as Amended, by Amending Section 2 subsection 2, thereof.

RECEIVED
ERIE COUNTY
LEGISLATURE
JUN 23 3 39 PM '87

BE IT ENACTED BY THE ERIE COUNTY LEGISLATURE AS FOLLOWS:

Section 1. Subsection two of section two of Erie County Local Law No. 12-1974, as last amended by Local Law No. 5 - 1983, is amended to read as follows:

2. Imposition of tax.

On and after the first day of December, nineteen hundred seventy four, there is hereby imposed and there shall be paid a tax of three percent upon the rent for every occupancy of a room or rooms in a hotel in the county but the rate of tax on occupancy in hotels of more than thirty rooms rental capacity shall be five percent except that the tax shall not be imposed upon a permanent resident.

Section 2. This local law is to be effective upon filing with the Secretary of State.

Richard A. Slisz
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*Underscored material is new