

LOCAL LAW NO. “K” FOR 2025

A LOCAL LAW OF THE COUNTY OF ALBANY, NEW YORK AMENDING § 270 OF THE ALBANY COUNTY CODE IMPOSING A TAX ON THE OCCUPANCY OF HOTEL ROOMS AND SHORT-TERM RENTALS IN ALBANY COUNTY

Introduced: 11/10/25

By Lekakis:

BE IT ENACTED By the County Legislature of the County of Albany that Local Law No. 3 for 1980 as amended by Local Law No. 8 for 1981, Local Law No. 3 for 1986, Local Law No. 3 for 2005, Local Law No. 11 for 2006, Local Law No. 8 for 2009, Local Law No. 10 for 2010, Local Law No. 2 for 2012, Local Law No. 4 for 2014, Local Law No. 8 for 2016, Local Law No. 5 for 2018, Local Law No. 5 for 2020, Local Law No. 12 for 2023 and Local Law No. 11 for 2024, as codified in § 270 of the Albany County Code, pursuant to Chapter 693 of the Laws of 1980 of the State of New York, Chapter 375 of the Laws of 1985 of the State of New York, Chapter 531 of the Laws of 2005 of the State of New York, Chapter 194 of the Laws of 2006 of the State of New York, Chapter 105 of the Laws of 2009 of the State of New York, Chapter 401 of the Laws of 2010 of the State of New York, Chapter 312 of the Laws of 2012 of the State of New York, Chapter 228 of the Laws of 2014 of the State of New York, Chapter 452 of the Laws of 2016 of the State of New York, Chapter 134 of the Laws of 2018 of the State of New York, Chapter 58 of the Laws of 2020 of the State of New York, Chapter 337 of the Laws of 2023 of the State of New York, Chapter 587 of the Laws of 2024 of the State of New York, and Chapter 99 of the Laws of 2025 of the State of New York, is hereby amended as follows:

SECTION 1. Legislative Intent

Since 1980, the County of Albany has been authorized by the State of New York to collect a tax on hotel occupancy. Over the years, the tax was reauthorized with changes regarding the percent of the tax levied as well as the specific uses of the funds collected, with the most recent change being adopted in 2024, at a rate of 6.5%.

By Chapter 99 of 2025 of the Laws of the State of New York, the State adopted Article 12-D of the Real Property Law establishing the framework to register and regulate the rental of short-term rental units in municipalities throughout the state. These laws require municipalities to establish short-term rental unit registries, unless such municipality has previously prohibited short-term rentals in their jurisdiction or have already established their own registries. Furthermore, these laws grant the authority for municipalities to amend their existing hotel occupancy tax laws to incorporate the expanded definition of hotel to include short-term rental units.

The Legislature hereby finds that amendments to the hotel tax definition of the Albany County Code are necessary to apply said tax to short-term rental units as adopted herein.

SECTION 2. § 270-30 of the Albany County Code is hereby amended as follows:

As used in this article, the following terms shall have the meanings indicated:

BOOKING SERVICE – A person or entity who, directly or indirectly:

(1) provides one or more online, computer or application-based platforms that individually or collectively can be used to:

(i) list or advertise offers for short-term rentals of short-term rental units, and

(ii) either accept such offers, or reserve or pay for such rentals; and

(2) charges, collects or receives a fee for the use of such a platform or for provision of any service in connection with a short-term rental of a short-term rental unit.

COMMISSIONER OF MANAGEMENT AND BUDGET – The Commissioner of Management and Budget of Albany County.

COMPROLLER – The Comptroller of Albany County.

OCCUPANCY – The use or possession or the right to the use or possession of any room in a hotel or short-term rental unit.

OCCUPANT – A person who, for a consideration, uses or possesses, or has the right to use or possess, any room in a hotel or short-term rental unit under any lease, concession, permit, right of access, license to use or other agreement, or otherwise.

OPERATOR – Any person operating a hotel or short-term rental unit in the County of Albany, including but not limited to the owner or proprietor of such premises, lessee, sublessee, mortgagee in possession, licensee or any other person otherwise operating such hotel or short-term rental unit.

HOTEL – A building or portion of it which is regularly used and kept open as such for the lodging of guests. The term "hotel" includes an apartment hotel, a motel, boardinghouse or club, which has available for occupancy [25 or more] rooms, whether or not meals are served.

PERMANENT RESIDENT – Any occupant of any room or rooms in a hotel or short-term rental unit for at least 30 consecutive days shall be considered a permanent resident with regard to the period of such occupancy.

PERSON – An individual, partnership, society, association, joint-stock company, corporation, estate, receiver, trustee, assignee, referee and any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, and any combination of the foregoing.

RENT – The consideration received for occupancy valued in money, whether received in money or otherwise.

RETURN – Any return filed or required to be filed as herein provided.

ROOM - Any room or rooms of any kind in any part or portion of a hotel or short-term rental unit, which is available for or let out for any purpose other than as a place of assembly.

SHORT-TERM RENTAL HOST - A person or entity in lawful possession of a short-term rental unit who rents such unit to guests in accordance with applicable State law.

SHORT-TERM RENTAL UNIT - Shall mean any building or portion of it that is used for the lodging of a guest, which shall include a house, an apartment a condominium, a cooperative unit, a cabin, a cottage, a bungalow, or a similar furnishing living unit, or one or more rooms therein, where sleeping accommodations are provided for the lodging of paying occupants, of which the typical occupant(s) is transient or traveler(s), and the relationship between the operator and the occupant is not that of a landlord tenant, It is not necessary that meals are served, and a building or portion of the building may qualify as a short term rental unit whether or not amenities, including , but not limited to, daily housekeeping services, concierge services, or linen services are provided.

SECTION 3. During the period January 1, 2025 to December 31, 2027, Section 2 of Local Law No. 3 for 1980 as amended by Local Law No. 3 for 1986, Local Law No. 3 for 2005, Local Law No. 11 for 2006, Local Law No. 8 for 2009, Local Law No. 10 for 2010, Local Law No. 2 for 2012, Local Law No. 4 for 2014, Local Law No. 8 for 2016, Local Law No. 5 for 2018, Local Law No. 5 for 2020, Local Law. No. 12 for 2023 and Local Law No. ____ for 2024, as codified in § 270-31 of the Albany County Code is amended to read as follows:

§ 270-31 Imposition of Tax

On and after the first day of January 1, 2025, there is hereby imposed and there shall be paid a tax of six and one-half percent of the per diem rental rate charged to occupants for each hotel or motel room or short-term rental unit except that the tax shall not be imposed upon a permanent resident of such hotel or motel or short-term rental unit, and shall not apply to short-term rental units in accordance with exemptions pursuant to Article 12-D of the Real Property Law of the State of New York.

SECTION 4. § 270-33 of the Albany County Code is hereby amended as follows:

§ 270-33 Exempt organizations.

A. Except as otherwise provided in this section, any use or occupancy by any of the following shall not be subject to the tax imposed by this article:

(1) The State of New York, or any of its agencies, instrumentalities, public corporations (including a public corporation created pursuant to agreement or compact with another state or Canada), improvement districts or political subdivisions of the state;

(2) The United States of America, or any of its agencies and instrumentalities, insofar as it is immune from taxation;

(3) Any corporation, association, trust, or community chest, fund or foundation, organized and operated exclusively for religious, charitable or educational purposes, or for the prevention of cruelty to children or animals, and no part of the net earnings of which inures to the benefit of any private shareholder or individual and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; provided, however, that nothing in this subsection shall include an organization operated for the primary purpose of carrying on a trade or business for profit, whether or not all of its profits are payable to one or more organizations described in this subsection;

B. Where any organization described in Subsection A carries on its activities in furtherance of the purposes for which it was organized, in premises in which, as part of said activities, it operates a hotel, occupancy of rooms in the premises and rents therefrom received by such corporation or association shall not be subject to tax hereunder.

SECTION 5. § 270-35 of the Albany County Code is hereby amended as follows:

§ 270-35. Registration.

Within 10 days after the effective date of this article, or in the case of operators commencing business after such effective date, within three days after such commencement or opening, every operator shall file with the Commissioner of Management and Budget a certificate of registration in a form prescribed by the Commissioner of Management and Budget. The Commissioner of Management and Budget shall, within five days after such registration, issue without charge to each operator a certificate of authority empowering such operator to collect the tax from the occupant, and a duplicate thereof for each additional hotel of such operator. Each certificate or duplicate shall state the hotel to which it is applicable. Such certificates of authority shall be prominently displayed by the operator in such manner that they may be seen and come to the notice of all occupants and persons seeking occupancy. Such certificates shall be nonassignable and nontransferable and shall be surrendered immediately to the Commissioner of Management and Budget upon the cessation of business at the hotel named or upon its sale or transfer.

Registration of short-term rental units and booking services shall be in accordance with the requirements of Article 12-D of the Real Property Law of the State of New York, as amended, and such registration shall be sufficient as a certificate of registration with the Commissioner of the Department of Management and Budget for the issuance of a certificate of authority empowering such short-term rental host or booking service to collect the tax from the occupant.

SECTION 6. § 270-36 of the Albany County Code is hereby amended as follows:

§270-36 Administration and Collection

A. The tax imposed by this article shall be administered and collected by the Commissioner of Management and Budget of the County of Albany or other fiscal officers of the County as he/she may designate by such means and in such manner as are other taxes which are now collected and administered by such officers in accordance with the County Charter or as otherwise are provided by this article.

B. The tax to be collected shall be stated and charged separately from the rent and shown separately on any record thereof, at the time when the occupancy is arranged or contracted for and charged for, and upon every evidence of occupancy or any bill or statement or charge made for said occupancy issued or delivered by the operator, short term rental host, or booking service, and the tax shall be paid by the occupant to the operator, short-term rental host, or booking service as trustee for and on account of the County, and the operator, short-term rental host, or booking service shall be liable for the collection thereof and for the tax. The operator, short-term rental host, or booking service and any officer of any corporate operator, short-term rental host, or booking service shall be personally liable for the tax collected or required to be collected under this article, and the operator, short-term rental host, or booking service shall have the same right with respect to collecting the tax from

the occupant, or with respect to nonpayment of the tax by the occupant as if the tax were a part of the rent for the occupancy payable at the time such tax shall become due and owing, including all rights of eviction, dispossession, repossession and enforcement of any innkeeper's lien that he/she may have in the event of nonpayment of rent by the occupant; provided, however, that the Commissioner of Management and Budget or other fiscal officer or officers, employees or agents duly designated by him/her shall be joined as a party in any action or proceeding brought by the operator, short-term rental host, or booking service to collect or enforce collection of the tax.

C. The Commissioner of Management and Budget may, wherever he/she deems it necessary for the proper enforcement of this article, provide by regulation that the occupant shall file returns and pay directly to the Commissioner of Management and Budget the tax herein imposed, at such times as returns are required to be filed and payment made over by the operator, short-term rental host, or booking service.

D. The tax imposed by this article shall be paid upon any occupancy on and after September 1, 1980, although such occupancy is had pursuant to a contract, lease or other arrangement made prior to such date. Where rent is paid or charged or billed, or falls due on either a weekly, monthly or other term basis, the rent so paid, charged, billed or falling due shall be subject to the tax herein imposed to the extent that it covers any portion of the period on and after September 1, 1980. Where any tax has been paid hereunder upon any rent which has been ascertained to be worthless, the Commissioner of Management and Budget may by regulation provide for credit and/or refund of the amount of such tax upon application therefor as provided in § 270-42 of this article.

E. For the purpose of the proper administration of this article and to prevent evasion of the tax hereby imposed, it shall be presumed that all rents are subject to tax until the contrary is established, and the burden of proving that a rent for occupancy is not taxable hereunder shall be upon the operator or short-term rental host, or booking service; except that, where by regulation pursuant to § 270-36C of this article, an occupant is required to file returns and pay directly to the Commissioner of Management and Budget the tax herein imposed, the burden of proving that a rent for occupancy is not taxable shall be upon the occupant. Where an occupant claims exemption from the tax under the provisions of Subsection D of this section, the rent shall be deemed taxable hereunder unless the operator shall receive from the occupant claiming such exemption a certificate duly executed by an exempt corporation or association certifying that the occupant is its agent, representative or employee, together with a certificate executed by the occupant that his/her occupancy is paid or to be paid by such exempt corporation or association, and is necessary or required in the course of or in connection with the occupant's duties as a representative of such corporation or association. Where deemed necessary by the operator or short-term rental host or booking service, he/she may further require that any occupant claiming exemption from the tax furnish a copy of a certificate

issued by the Commissioner of Management and Budget certifying that the corporation or association therein named is exempt from the tax under Subsection D of this section.”

The administration and collection of this tax by short-term rental hosts and/ or booking services shall be waived until such time that a short-term registry is established for Albany County in accordance with State law.

SECTION 7. § 270-37 of the Albany County Code is hereby amended as follows:

§ 270-37. Records to be kept.

Every operator shall keep records of every occupancy and of all rent paid, charged or due thereon and of the tax payable thereon, in such form as the Commissioner of Management and Budget may by regulation require. Such records shall be available for inspection and examination at any time upon demand by the Commissioner of Management and Budget or his/her duly authorized agent or employee and shall be preserved for a period of three years, except that the Commissioner of Management and Budget may consent to their destruction within that period or may require that they be kept longer.

Short-term rental hosts shall maintain records related to guest stays for two years following the end of the calendar year in which an individual rental stay occurred, including the date of each stay and number of guests, the cost for each stay, including an itemization of the sales tax and hotel and motel occupancy tax collected, and records related to their registration as short-term rental hosts with Albany County in which the short-term rental unit is located. Short-term rental hosts shall make such records available to local enforcement agencies for the covered jurisdiction in which the short-term rental unit is located when lawfully requested.

Booking services shall maintain such data related to short-term rental unit guest stays that the booking service has facilitated in Albany County for two years following the end of the calendar year in which an individual rental stay occurred. Booking services shall collect data related to all short-term rental unit guest stays that the booking service facilitates within Albany County. The data maintained by booking services shall include the dates of each stay and the number of guests, the cost for each stay, including an itemization of the sales tax and hotel and motel occupancy tax collected, the physical address, including any unit designation, of each short-term rental unit booked, the full legal name of each short-term rental unit host, and each short-term rental unit's registration number.

SECTION 8. § 270-38 of the Albany County Code is hereby amended as follows:

§ 270-38. Returns.

A. Every operator, and short-term rental host, shall file with the Commissioner of Management and Budget a return of occupancy and of rents, and of the taxes payable thereon for the quarterly periods ending on the last day of February, May, August and November of each year, except that every operator, or short-term rental host shall be required to file a return and pay taxes thereon for a transitional period commencing October 1, 1981, and ending on November 30, 1981. Such returns shall be filed within 20 days from the expiration of the period covered thereby. The Commissioner of Management and Budget may permit or require returns to be made for other periods and upon such dates as he/she may specify. If the Commissioner of Management and Budget deems it necessary in order to ensure the payment of the tax imposed by this article, he/she 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/she may specify.

F. The forms of returns shall be prescribed by the Commissioner of Management and Budget and shall contain such information as he/she may deem necessary for the proper administration of this article. The Commissioner of Management and Budget may require amended returns to be filed within 20 days after notice and to contain the information specified in the notice.

B. If a return required by this article is not filed, or a return when filed is incorrect or insufficient on its face, the Commissioner of Management and Budget shall take the necessary steps to enforce the filing of such a return or of a corrected return.

SECTION 9. § 270-39 of the Albany County Code is hereby amended as follows:

§ 270-39 Payment of tax.

At the time of filing a return of occupancy and of rents, each operator, and short-term rental host shall pay to the Commissioner of Management and Budget the taxes imposed by this article upon the rents required to be included in such return, as well as all other moneys collected by the operator, or short-term rental host acting or purporting to act under the provisions of this article. Where the Commissioner of Management and Budget, in his/her discretion, deems it necessary to protect revenues to be obtained under this article, he/she may require any operator, or short-term rental host required to collect the tax imposed by this article to file with him/her a bond, issued by a surety company authorized to transact business in this state and approved by the Superintendent of Insurance of this state as to solvency and responsibility, in such amount as the Commissioner of Management and Budget may fix to secure the payment of any tax and/or penalties and interest due or which may become due from such operator. In the event that the Commissioner of Management and Budget determines that an operator is to file such bond, he/she shall give notice

to such operator to that effect, specifying the amount of the bond required. The operator shall file such bond within five days after the giving of such notice unless within such five days the operator shall request in writing a hearing before the Commissioner of Management and Budget at which the necessity, propriety and amount of the bond shall be determined by the Commissioner of Management and Budget. Such determination shall be final and shall be complied with within 15 days after the giving of notices thereof. In lieu of such bond, securities approved by the Commissioner of Management and Budget, or cash in such amount as he/she may prescribe, may be deposited, which shall be kept in the custody of the Commissioner of Management and Budget who may at any time without notice to the depositor apply them to any tax and/or interest or penalties due, and for that purpose the securities may be sold by him/her at public or private sale without notice to the depositor thereof.

SECTION 10. § 270-40 of the Albany County Code is hereby amended as follows:

§ 270-40 Determination of tax.

If a return required by this article is not filed, or if a return, when filed, is incorrect or insufficient, the amount of tax due shall be determined by the Commissioner of Management and Budget from such information as may be obtainable and, if necessary, the tax may be estimated on the basis of external indices, such as number of rooms, location, scale of rents, comparable rents, type of accommodations and service, number of employees and/or other factors. Notice of such determination shall be given to the person liable for the collection and/or payment of the tax. Such determination shall finally and irrevocably fix the tax unless the person against whom it is assessed, within 30 days giving of notice of such determination, shall apply to the Commissioner of Management and Budget for a hearing, or unless the Commissioner of Management and Budget of his/her own motion shall re-determine the same. After such hearing, the Commissioner of Management and Budget shall give notice of his/her determination to the person against whom the tax is assessed. The determination of the Commissioner of Management and Budget shall be reviewable for error, illegality or unconstitutionality or any other reason whatsoever by proceeding under Article 78 of the Civil Practice Law and Rules if application therefor is made to the Supreme Court within 30 days after the giving of the notice of such determination. A proceeding under Article 78 of the Civil Practice Law and Rules shall not be instituted unless the amount of any tax sought to be reviewed, with penalties and interest thereon, if any, shall be first deposited with the Commissioner of Management and Budget and there shall be filed with the Commissioner of Management and Budget an undertaking, issued by a surety company authorized to transact business in this state and approved by the Superintendent of Insurance of this state as to solvency and responsibility, in such amount as a Justice of the Supreme Court shall approve to the effect that if such proceeding be dismissed or the tax confirmed the petitioner will

pay all costs and charges which may accrue in the prosecution of the proceeding; or, at the option of the applicant, such undertaking filed with the Commissioner of Management and Budget may be in a sum sufficient to cover the taxes, penalties and interest thereon stated in such determination plus the costs and charges which may accrue against it in the prosecution of the proceeding, in which event the applicant shall not be required to deposit such taxes, penalties and interest as a condition precedent to the application.

SECTION 11. § 270-42 of the Albany County Code is hereby amended as follows:

§ 270-42 Refunds.

A. In the manner provided in this section, the Commissioner of Management and Budget shall refund or credit, without interest, any tax, penalty or interest erroneously, illegally or unconstitutionally collected or paid if application to the Commissioner of Management and Budget for such refund shall be made within three years from the payment thereof, or within two years for short term rental units. Whenever a refund is made by the Commissioner of Management and Budget, he/she shall state his/her reason therefor in writing. Such application may be made by the occupant, operator, short-term rental host, booking service, or other person who has actually paid the tax. Such application may also be made by an operator, short-term rental host, or booking service who has collected and paid over such tax to the Commissioner of Management and Budget, provided that the application is made within one year of the payment by the occupant to the operator, short-term rental host, or booking service, but no actual refund of moneys shall be made to such operator until he/she shall first establish to the satisfaction of the Commissioner of Management and Budget, under such regulations as the Commissioner of Management and Budget may prescribe, that he/she has repaid to the occupant the amount for which the application for refund is made. The Commissioner of Management and Budget may, in lieu of any refund required to be made, allow credit therefor on payments due from the applicant.

B. An application for a refund or credit made as herein provided shall be deemed an application for a revision of any tax, penalty or interest complained of and the Commissioner of Management and Budget may receive evidence with respect thereto. After making his/her determination, the Commissioner of Management and Budget shall give notice thereof to the applicant, who shall be entitled to review such determination by a proceeding pursuant to Article 78 of the Civil Practice Law and Rules, provided such proceeding is instituted within 30 days after the giving of the notice of such determination, and provided that a final determination of tax due was not previously made. Such a proceeding shall not be instituted unless an undertaking is filed with the Commissioner of Management and Budget in such amount and with such sureties as a Justice of the Supreme Court shall approve to the effect that if such

proceedings be dismissed or the tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding.

C. A person shall not be entitled to a revision, refund or credit under this section of a tax, interest or penalty which had been determined to be due pursuant to the provisions of this § 270-42 where he/she has had a hearing or an opportunity for a hearing, as provided in said section, or has failed to avail himself/herself of the remedies therein provided. No refund or credit shall be made of a tax, interest or penalty paid after a determination by the Commissioner of Management and Budget made pursuant to § 270-40 of this article, unless it be found that such determination was erroneous, illegal or unconstitutional or otherwise improper by the Commissioner of Management and Budget after a hearing or of his/her own motion or in a proceeding under Article 78 of the Civil Practice Law and Rules, pursuant to the provisions of said section, in which event refund or credit without interest shall be made of the tax, interest or penalty found to have been overpaid.

SECTION 12. § 270-43 of the Albany County Code is hereby amended as follows:

§ 270-43 Reserves.

In cases where the occupant, [or] operator, short-term rental host, or booking service has applied for a refund and has instituted a proceeding under Article 78 of the Civil Practice Law and Rules to review a determination adverse to him/her on his/her application for refund, the Comptroller shall set up appropriate reserves to meet any decision adverse to the County.

SECTION 13. § 270-45 of the Albany County Code is hereby amended as follows:

§ 270-45 Proceedings to recover tax.

A. Whenever any operator or any officer of a corporate operator or any occupant or other person shall fail to collect and pay over any tax and/or to pay any tax, penalty or interest imposed by this article as herein provided, the County Attorney shall, upon the request of the Commissioner of Management and Budget, bring or cause to be brought an action to enforce the payment of the same on behalf of the County of Albany in any court of the State of New York or of any other state or of the United States. If, however, the Commissioner of Management and Budget in his/her discretion believes that any such operator, officer, occupant or other person is about to cease business, leave the state or remove or dissipate the assets out of which the tax or penalties might be satisfied, and that any such tax or penalty will not be paid when due, he/she may declare such tax or penalty will not be paid when due, he/she may declare such tax or penalty to be immediately due and payable and may issue a warrant immediately.

B. As an additional or alternate remedy, the Commissioner of Management and Budget may issue a warrant, directed to the Sheriff, commanding him/her to levy upon and sell the real and personal property of the operator or officer of a corporate operator or other person liable for the tax, which may be found within the County for the payment of the amount thereof, with any penalties and interest, and the cost of executing the warrant, and to return such warrant to the Commissioner of Management and Budget and to pay to him/her the money collected by virtue thereof within 60 days after the receipt of such warrant. The Sheriff shall, within five days after the receipt of the warrant, file with the County Clerk a copy thereof, and thereupon such Clerk shall enter in the judgment docket the name of the person mentioned in the warrant and the amount of the tax penalties and interest for which the warrant is issued and the date when such copy is filed. Thereupon, the amount of such warrant so docketed shall become a lien upon the interest in real and personal property of the person against whom the warrant is issued. The Sheriff shall then proceed upon the warrant, in the same manner, and with like effect, as that provided by law with respect to executions issued against property upon judgments of a court of record, and for services in executing the warrant he/she shall be entitled to the same fees which he/she may collect in the same manner. In the discretion of the Commissioner of Management and Budget, a warrant of like terms, force and effect may be issued and directed to any officer or employee of the Commissioner of Management and Budget, and in the execution thereof such officer or employee shall have all the powers conferred by law upon sheriffs, but shall be entitled to no fee or compensation in excess of the actual expenses paid in the performance of such duty. If a warrant is returned not satisfied in full, the Commissioner of Management and Budget may from time to time issue new warrants and shall also have the same remedies to enforce the amount due thereunder as if the County has recovered judgment therefor and execution thereon has been returned unsatisfied.

C. Sale, transfer or assignment of hotel or lease.

(1) Whenever an operator shall make a sale, transfer or assignment in bulk of any part or the whole of his/her hotel or his/her lease, license or other agreement or right to possess or operate such hotel or of the equipment, furnishings, fixtures, supplies or stock of merchandise, or the premises or lease, license or other agreement or right to possess or operate such hotel and the equipment, furnishings, fixtures, supplies and stock or merchandise pertaining to the conduct or operation of said hotel, otherwise than in the ordinary and regular prosecution of business, the purchaser, transferee or assignee shall, at least 10 days before taking possession of the subject of said sale, transfer or assignment, or paying therefor, notify the Commissioner of Management and Budget by registered mail of the proposed sale and of the price, terms and conditions thereof, whether or not the seller, transferrer or assignor has represented to or informed the purchaser, transferee or assignee that it owes any tax pursuant to this article, and whether or not the purchaser, transferee

or assignee has knowledge that such taxes are owing, and whether any such taxes are in fact owing.

(2) Whenever the purchaser, transferee or assignee shall fail to give notice to the Commissioner of Management and Budget as required by the preceding subsection or whenever the Commissioner of Management and Budget shall inform the purchaser, transferee or assignee that possible claim for such tax or taxes exists, any sums of money, property or choses in action, or other consideration, which the purchaser, transferee or assignee is required to transfer over to the seller, transferee or assignee shall be subject to a first priority right and lien for any such taxes theretofore or thereafter determined to be due from the seller, transferrer or assignor to the County, and the purchaser, transferee or assignee is forbidden to transfer to the seller, transferrer or assignor any such sums of money, property or choses in action to the extent of the amount of the County's claim. For failure to comply with the provisions of this subsection, the purchaser, transferee or assignee, in addition to being subject to the liabilities and remedies imposed under the provisions of Article 6 of the Uniform Commercial Code, shall be personally liable for the payment to the County of any such taxes theretofore or thereafter determined to be due to the County from the seller, transferrer or assignor, and such liability may be assessed and enforced in the same manner as the liability for tax under this article.

SECTION 14. § 270-46 of the Albany County Code is hereby amended as follows:

§ 270-46 General powers of Commissioner of Management and Budget.

In addition to the powers granted to the Commissioner of Management and Budget in this article he/she is hereby authorized and empowered:

A. To make, adopt and amend rules and regulations appropriate to the carrying out of this article and the purposes thereof;

B. To extend, for cause shown, the time of filing any return for a period not exceeding 30 days; and, for cause shown, to remit penalties but not interest computed at the rate of 6% per annum; and to compromise disputed claims in connection with the taxes hereby imposed;

C. To request information from the Department of Taxation and Finance of the State of New York or the Treasury Department of the United States relative to any person; and to afford information to such Department of Taxation and Finance or such Treasury Department relative to any person, any other provision of this article to the contrary notwithstanding;

D. To delegate his/her functions hereunder to a Deputy Commissioner of Management and Budget or any employee or employees of the Department of Management and Budget;

E. To prescribe methods for determining the rents for occupancy and to determine the taxable and nontaxable rents;

F. To require any operator, or short-term rental host within the County to keep detailed records of the nature and type of hotel maintained, nature and type of service rendered, the rooms available and rooms occupied daily, leases or occupancy contracts or arrangements, rents received, charged and accrued, the names and addresses of the occupants, whether or not any occupancy is claimed to be subject to the tax imposed by this article, and to furnish such information upon request to the Commissioner of Management and Budget;

G. To assess, determine, revise and readjust the taxes imposed under this article.

SECTION 15. § 270-48 of the Albany County Code is hereby amended as follows:

§ 270-48 Reference to tax.

Wherever reference is made in placards or advertisements or in any other publications to this tax, such reference shall be substantially in the following form: "Tax on occupancy of hotel rooms, and short-term rentals"; except that in any bill, receipt, statement or other evidence or memorandum of occupancy or rent charge issued or employed by the operator, the word "tax" will suffice.

SECTION 16. § 270-48 of the Albany County Code is hereby amended as follows:

§ 270-49 Penalties for offenses; interest.

A. Any person failing to file a return or to pay over any tax to the Commissioner of Management and Budget within the time required by this article shall be subject to a penalty of 5% of the amount of tax due; plus interest at the rate of 1% of such tax for each month of delay excepting the first month after such return was required to be filed or such tax became due; but the Commissioner of Management and Budget, if satisfied that the delay was excusable, may remit all or any part of such penalty, but not interest at the rate of 6% per year. Such penalties and interest shall be paid and disposed of in the same manner as other revenues from this article. Unpaid penalties and interest may be enforced in the same manner as the tax imposed by this article.

B. Any operator or occupant and any officer of a corporate operator or occupant failing to file a return required by this article, or filing or causing to be filed, or making or causing to be made or giving or causing to be given any return, certificate, affidavit, representation, information, testimony or statement required or authorized

by this article, which is wilfully false, and any operator and any officer of a corporate operator wilfully failing to file a bond required to be filed pursuant to § 270-40 of this article, or failing to file a registration certificate and such data in connection therewith as the Commissioner of Management and Budget may by regulation or otherwise require or to display or surrender the certificate of authority as required by this article or assigning or transferring such certificate of authority and any operator and any officer of a corporate operator wilfully failing to charge separately from the rent the tax herein imposed, or wilfully failing to state such tax separately on any evidence of occupancy and on any bill or statement or receipt of rent issued or employed by the operator, or wilfully failing or refusing to collect such tax from the occupant, and any operator and any officer of a corporate operator who shall refer or cause reference to be made to this tax in a form or manner other than that required by this article, and any operator failing to keep the records required by § 270-37 of this article, shall, in addition to the penalties herein or elsewhere prescribed, be guilty of a misdemeanor, punishment for which shall be a fine of not more than \$1,000, or imprisonment for not more than one year, or both such fine and imprisonment. Officers of a corporate operator shall be personally liable for the tax collected or required to be collected by such corporation under this article, and subject to the penalties hereinabove imposed.

C. The certificate of the Commissioner of Management and Budget to the effect that a tax has not been paid, that a return, bond or registration certificate has not been filed or that information has not been supplied pursuant to the provisions of this article shall be presumptive evidence thereof.

SECTION 17. § 270-50 of the Albany County Code is hereby amended as follows:

§ 270-50 Returns to be kept secret.

A. Except in accordance with proper judicial order, or as otherwise provided by law, it shall be unlawful for the Commissioner of Management and Budget or any officer or employee of the [Department of Management and Budget] Albany County to divulge or make known in any manner the rents or other information relating to the business of a taxpayer, or short-term rental host contained in any return required under this article. The officers charged with the custody of such returns shall not be required to produce any of them or evidence of any thing contained in them in any action or proceeding in any court, except on behalf of the Commissioner of Management and Budget in an action or proceeding under the provisions of this article, or on behalf of any party to any action or proceeding under the provisions of this article when the returns or facts shown thereby are directly involved in such action or proceeding, in either of which events the court may require the production of, and may admit as evidence, so much of said returns or of the facts shown thereby as are pertinent to the action or proceeding and no more. Nothing herein shall be construed to prohibit the delivery to a taxpayer, or short-term rental host or his/her

duly authorized representative of a certified copy of any return filed in connection with his tax nor to prohibit the publication of statistics so classified as to prevent the identification of particular returns and the items thereof, or the inspection by the Attorney General, County Attorney or other legal representatives of the County of the return of any taxpayer who shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted for the collection of a tax or penalty. Returns shall be preserved for three years and thereafter until the Commissioner of Management and Budget permits them to be destroyed.

B. Any violation of Subsection A of this section shall be punishable by a fine not exceeding \$1,000, or by imprisonment not exceeding one year, or both, in the discretion of the court, and if the offender be an officer or employee of the County he/she shall be dismissed from office and be incapable of holding any public office for a period of five years thereafter.

SECTION 18. Severability.

If any clause, sentence, paragraph, section or any 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 or judgement shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section, or part of this law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgement shall be rendered.

SECTION 19. Reverse Preemption.

This local law shall be null and void on the day that a statewide law is in effect, incorporating either the same or substantially similar provisions as are contained in this local law or in the event that a relevant state or federal administrative agency issues and promulgates regulations preempting such action by the County of Albany. The Albany County Legislature shall determine by resolution whether or not the identical or substantially similar statewide law or relevant pre-emptive state or federal regulations have been enacted for the purposes of triggering the provisions of this section.

SECTION 20. This Local Law shall supersede Local Law No. 11 for 2024 and shall take effect 90 days after filing with the Secretary of State.