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LOCAL LAW NO. 1 -2021

A LOCAL LAW TO AMEND THE ONONDAGA COUNTY HOTEL ROOM OCCUPANCY TAX (ROT) LAW, BEING LOCAL LAW NO. 4 of 1975, AS AMENDED, BY INCREASING FROM FIVE PERCENT TO SEVEN PERCENT THE TAX ON HOTEL OR MOTEL OCCUPANCY IN ONONDAGA COUNTY

BE IT ENACTED BY THE COUNTY LEGISLATURE OF ONONDAGA COUNTY, NEW YORK, AS FOLLOWS:

Section 1. Section 3, subdivision 2 of Onondaga County Hotel Room Occupancy Tax (ROT) Law, being Local Law No. 4 of 1975, as amended, is hereby further amended to read as follows:

2. Imposition of Tax.

On and after the first day of March, two thousand and twenty-one, there is hereby imposed and there shall be paid a tax of seven percent (7%) upon the rent for every occupancy of a room or rooms in a hotel in this county except that the tax shall not be imposed upon (1) a permanent resident, or (2) where the rent is not more than at the rate of four dollars per day.

Said rate of tax of five percent (5%) shall be increased to seven (7%) effective on the first day of March, two thousand twenty-one (2021).

Section 2. This Local Law shall take effect immediately upon proper filing with the Office of the Secretary of State pursuant to Section 27 of the Municipal Home Rule Law.

LL ROT 7%
yv
dak 1.15.2021



I HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND EXACT COPY OF LEGISLATION DULY ADOPTED BY THE COUNTY LEGISLATURE OF ONONDAGA COUNTY ON THE

2nd DAY OF February, 20 21.

CLERK, COUNTY LEGISLATURE
ONONDAGA COUNTY, NEW YORK

14:01 PM JAN 19 2021

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