## **Resolution No. 187** May 19, 2020

Authorizing The Chair Of The Ulster County Legislature To Execute An Intermunicipal Agreement For The Sharing Of Information Relating To Short-Term Rental Properties With The Town Of Ulster – Department Of Finance

Referred to: The Ways and Means Committee (Chairwoman Archer and Legislators Bartels, Gavaris, Haynes, Maio, Ronk, and Walter)

Legislator Brian Cahill offers the following:

WHEREAS, this resolution is submitted by the County Executive on behalf of the Department of Finance; and

WHEREAS, the growth of the short-term rental marketplace has left local municipalities scrambling to understand the scope and size of this marketplace within their jurisdiction, while attempting to address health and safety concerns and quality of life issues determined through local zoning and code enforcement; and

WHEREAS, in an effort to assist local municipalities, the County has offered to provide the Town of Ulster (the "Town") with an inventory of all properties within the Town that have been identified as advertising short term rentals; and

WHEREAS, the County and the Town now desire to enter into an agreement for the sharing of the inventory information; now, therefore, be it

RESOLVED, that the Chair of the Ulster County Legislature is hereby authorized to execute an intermunicipal agreement for the sharing of inventory information and any related amendments with the Town, in the form as filed with the Clerk of the Legislature or as modified with the approval of the County Attorney,

and move its adoption.

ADOPTED BY THE FOLLOWING VOTE:

AYES: 23

NOES: 0

Passed Committee: Ways and Means on May 12, 2020

FINANCIAL IMPACT:

**NONE** 

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STATE OF NEW YORK
COUNTY OF ULSTER

I, the undersigned Clerk of the Legislature of the County of Ulster, hereby certify that the foregoing resolution is the original resolution adopted by the Ulster County Legislature on the 19<sup>th</sup> Day of May in the year Two Thousand Twenty, and said resolution shall remain on file in the office of said clerk.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of the County of Ulster this  $22^{\,nd}$  Day of May in the year Two Thousand Twenty.

|s| Victoria A. Fabella Victoria A. Fabella, Clerk Ulster County Legislature

Submitted to the County Executive this 22<sup>nd</sup> Day of May, 2020.

Approved by the County Executive this  $27^{th}$  Day of May, 2020.

Isl Victoria A. Fabella Victoria A. Fabella, Clerk Ulster County Legislature s Patrick K. Ryan Patrick K. Ryan, County Executive HOTEL and MOTEL: "A building or portion of it which is regularly used and kept open for lodging of transient guests on an overnight basis. The term "hotel" or "motel" includes **short term rentals**, an apartment hotel, motor court or inn, "tourist cabins", boardinghouse or club, or similar hotel or motel type of accommodations by whatever name designated, whether or not meals are served, and shall include those facilities commonly known as "bed and breakfasts" and "**short term rentals**".

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Ulster County, NY / Part C: The Code / Part II: General Legislation / <u>Taxation</u> Article III Hotel and Motel Room Occupancy Tax

# § 312-5**General provisions.**

A.

Authority. This article is adopted by the Ulster County Legislature pursuant to the enabling legislation of New York State Tax Law § 1202-I (Chapter **221** of the Laws of 1991).

- В.
- Purpose. The purpose of this article is to authorize Ulster County to collect a hotel and motel room occupancy tax due to the need for additional revenue.
- C. Definition. Unless the context requires a different meaning, when used in this article, the following terms shall have the following meanings:

#### **HOTEL or MOTEL**

A building or portion of it which is regularly used and kept open as such for lodging on an overnight basis. The term "hotel" or "motel" includes an apartment hotel, motor court or inn, boardinghouse or club, or similar hotel or motel type of accommodations by whatever name designated, whether or not meals are served, and shall include those facilities commonly known as "bed-and-breakfast" and "tourist" facilities. Rent received by operators of bungalow colonies shall not be deemed to be taxable, provided that each occupant shall occupy rooms pursuant to a written agreement providing for the exclusive possession of such room for a period of 90 days or more, and provided further that there are no maid, food or other common hotel services provided.

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# City of Kingston, NY / PART II: GENERAL LEGISLATION Chapter 277Hotels, Motels, Inns, Rooming Houses and Boardinghouses

## § 277-11 Definitions.

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

#### **BED-AND-BREAKFAST**

A residential establishment where rooms are rented to transient nonpermanent guests, on a short-term basis, with breakfast being the only meal served to said guests.

#### **BOARDINGHOUSE**

A private dwelling in which at least three rooms are offered for rent and table board is furnished only to roomers and in which no transients are accommodated. A rooming house or a furnished room house shall be deemed a "boardinghouse."

#### **HOTEL or MOTEL**

A building which has transient living and sleeping accommodations for rent for five or more persons and which is open for year-round occupancy; a "hotel" or "motel" shall include similar establishments designated as auto courts, tourist cabins, etc.

#### **UPDATE TO:**

HOTEL: "A building or portion of it which is regularly used and kept open for lodging of transient guests on an overnight basis. The term "hotel" or "motel" includes **short term rentals**, an apartment hotel, motor court or inn, "tourist cabins", boardinghouse or club, or similar hotel or motel type of accommodations by whatever name designated, whether or not meals are served, and shall include those facilities commonly known as "bed and breakfasts" and "**short term rentals**".

#### INN

A building which has transient living and sleeping accommodations for rent for at least five or more persons but no more than 10 persons.

### TRANSIENT LIVING

A guest or customer of a hotel or motel the nature of which the term of stay is limited to no more than 30 consecutive days or 90 total days in any individual calendar year.

# § 277-1License required.

It shall be unlawful, without obtaining a license from the City Clerk, for any person, firm or corporation, either as owner, tenant or agent, to run, operate or maintain in the City of Kingston, a hotel, motel, inn, boardinghouse, lodging house, rooming house, association, club or any building used in the business of renting rooms or furnishing meals with accommodations for more boarders than allowed in a single-family dwelling as set forth in Chapter **405**, Zoning, of the City of Kingston.

# <u>City of Kingston, NY</u> / PART II: GENERAL LEGISLATION / Taxation Article I Sales and Use Tax

# § 360-1 Definitions and word usage.

Α.

Word usage. When used in this article, the term "person" includes 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.

- B. When used in this article, for the purposes of the taxes imposed by §§ 360-2A, B, C and D and 360-4, the following terms shall have the meanings indicated:
- When used in this article, for the purposes of the tax imposed under § 360-2E, the following terms shall have the meanings indicated:

#### 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, a boardinghouse or a club, whether or not meals are served.

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City of Kingston, NY / PART II: GENERAL LEGISLATION / Zoning Article II Terminology

Section 405-3 Definitions

#### HOTEL

A building containing rooms designed to be used or which are used, rented or occupied for sleeping purposes by transient guests and where only a general kitchen and dining room may be provided within the building or in an accessory building. The word "hotel" includes the word "motel," "motor lodge," "motel hotel," "motor court," "inn," "tourist court" or similar names.