

Local Law No. 4 of the year 2025

**A LOCAL LAW TO CREATE CHAPTER 135, ARTICLE X OF THE VILLAGE CODE OF
COXSACKIE**

Article X

Short-Term Rental Occupancy Tax

[Adopted XX-XX-2025 by L.L. No. 4-2025]

§ 135-58. Short title.

This Article shall be known as the "Village of Coxsackie Short-Term Rental Occupancy Tax Law."

§ 135-59. Effective date.

This Local Law shall take effect immediately upon filing with the Secretary of State.

§ 135-60 Expiration Date.

This Article shall remain effective through and including December 31, 2027, at which time this Article shall be deemed repealed pursuant to § 1202-jj of the New York State Tax Law (the "Tax Law").

§ 135-61 Definitions.

For this purposes of this Article, the following definitions shall apply:

OCCUPANT: A person who, for consideration, uses, possesses, or has the right to use or possess, any room in a Short-Term Rental Unit under any lease, concession, permit, right of access, license to use or other agreement, or otherwise.

PERMANENT RESIDENT: a natural person occupying any room or rooms in a Short-Term Rental Unit for at least ninety consecutive days.

RENT: the consideration received for occupancy, including any service or other charge or amount required to be paid as a condition for occupancy, valued in money, whether received in money or otherwise.

SHORT-TERM RENTAL UNIT — A building or portion of it that is used for the lodging of guests. The term "short term rental unit" includes a house, an apartment, a condominium, a cooperative unit, a cabin, a cottage, a bungalow, or a similar furnished living unit, or one or more rooms therein, where sleeping accommodations are provided for the lodging of paying occupants, the typical occupants are transients or travelers, and the relationship between the operator and occupant is not that of a landlord and tenant. A building or portion of a

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.

§ 135-62. Imposition of tax.

As set forth in §§ 1200 and 1202-jj of the Tax Law, the Village imposes the following tax:

- A. Occupants of any Short-Term Rental Unit providing lodging on an overnight basis shall pay four percent of the per diem Rental rate for each Short-Term Rental Unit provided.

- B. All taxes imposed by this Article shall be paid by the person liable therefor to the owner of the Short-Term Rental Unit providing lodging on an overnight basis occupied or to the person entitled to be paid the Rent or charge for the Short-Term Rental Unit providing lodging on an overnight basis occupied for and on account of the Village of Coxsackie imposing the taxes and that such owner or person entitled to be paid the Rent or charge shall be liable for the collection and payment of the taxes; and that such owner or person entitled to be paid the Rent or charge shall have the same right in respect to collecting the taxes from the person occupying the Short-Term Rental Unit providing lodging on an overnight basis or in respect to nonpayment of the taxes by the person occupying the Short-Term Rental Unit providing lodging on an overnight basis, as if the taxes were a part of the Rent or charge and payable at the same time as the Rent or charge; provided, however, that the village treasurer shall be joined as a party in any action or proceeding brought to collect the taxes by the owner or by the person entitled to be paid the Rent or charge.

- C. **Exemptions:** The following shall be exempt from the tax imposed pursuant to this Article:
 1. A Permanent Resident of a Short-Term Rental Unit;
 2. The state of New York, or any public corporation (including a public corporation created pursuant to agreement or compact with another state or the dominion of Canada), improvement district or other political subdivision of the state;
 3. The United States of America, insofar as it is immune from taxation; and
 4. Any corporation or association, or 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 paragraph 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 paragraph.

§ 135-63. Collection Procedure.

- A. Within thirty days of the adoption of the enabling Local Law, all Short-Term Rental Unit shall return a copy of the Certificate of Registration on a form prescribed by the Village Treasurer.
- B. All Short-Term Rental Unit owners or persons entitled to be paid the Rent or charge for the Short-Term Rental Unit providing lodging on an overnight basis as described in Section 135-62 B above shall submit returns showing amounts owed to the Village for the previous month by the fifth day of each month. Payment shall be received by the Village Treasurer on the tenth day of each month for all revenue owed to the Village from the occupancy tax collected for the preceding month.
- C. All new Short-Term Rental Unit opened after the effective date of this Article shall file the Certificate of Registration with the Treasurer prior to receiving a Certificate of Occupancy.
- D. Except in the case of a willfully false or fraudulent return with intent to evade the tax, no assessment of additional tax shall be made after the expiration of more than three years from the date of the filing of a return, provided, however, that where no return has been filed as provided by law the tax may be assessed at any time.

§ 135-64 Penalties

- A. Any Short-Term Rental Unit owners or persons entitled to be paid the Rent or charge for the Short-Term Rental Unit providing lodging on an overnight basis as described in Section 135-52 B above failing to file a return shall pay a penalty of \$100 for each day that the return is late.
- B. Any tax due shall be subject to a penalty of 5% of the amount of tax due per month, compounded monthly on the 11th day of each month, or any fraction of a month to a maximum of a 25% for taxes owed for each twelve-month period. Upon Application, the Village Board may waive by resolution any penalties if the Village Board decides a penalty waiver is authorized by compelling, extenuating circumstances.

§ 135-65 Appeal Procedure

Any final determination of the amount of any taxes payable hereunder shall be reviewable for error, illegality or unconstitutionality or any other reason whatsoever by a proceeding under Article seventy-eight of the Civil Practice Law and Rules if application therefor is made to the supreme court within thirty days after the giving of the notice of such final determination, provided, however, that any such proceeding under Article seventy-eight of the Civil Practice Law and Rules shall not be instituted unless:

- A. The amount of any taxes sought to be reviewed, with such interest and penalties thereon as may be provided for by local laws or regulations shall be first deposited and there is filed an undertaking, issued by a surety company authorized to transact business in this state and approved by the superintendent of financial services 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 taxes confirmed the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding; or
- B. At the option of the petitioner such undertaking may be in a sum sufficient to cover the taxes, interests and penalties stated in such determination plus the costs and charges which may accrue against it in the prosecution of the proceeding, in which event the petitioner shall not be required to pay such taxes, interest or penalties as a condition precedent to the application.

§ 135-66. Refund

Where any taxes imposed hereunder shall have been erroneously, illegally or unconstitutionally collected and application for the refund thereof duly made to the proper fiscal officer or officers, and such officer or officers shall have made a determination denying such refund, such determination shall be reviewable by a proceeding under Article seventy-eight of the Civil Practice Law and Rules, provided, however, that such proceeding is instituted within thirty days after the giving of the notice of such denial, that a final determination of taxes due was not previously made, and that an undertaking is filed with the proper fiscal officer or officers in such amount and with such sureties as a justice of the supreme court shall approve to the effect that if such proceeding be dismissed or the taxes confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding.

§ 135-67. Disposition of Revenues.

All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of the Village of Coxsackie and shall be credited to and deposited in the general fund of the village. Such revenues may be used for any lawful purpose.

§ 135-68. Severability

If any provisions of this local law are held to be unconstitutional or otherwise invalid by any court of competent jurisdiction, the remaining provisions of the local law shall remain in effect.