

LOCAL LAW NO. 7-04  
CHAUTAUQUA COUNTY

A LOCAL LAW AMENDING LOCAL LAW 12-03 IMPOSING A TAX  
ON THE OCCUPANCY OF HOTEL OR MOTEL ROOMS  
IN THE COUNTY OF CHAUTAUQUA

BE IT ENACTED, by the County Legislature of the County of Chautauqua, New York,  
as follows:

**Section I. Amendments to Local Law 12-03 of the County of Chautauqua.**

**1.** Effective April 1, 2005, Section 3(1)(c) of Local Law 12-03 is hereby amended  
as follows:

(c) Hotel/Motel. The term "hotel" or "motel" shall mean a "hotel" as defined in  
§ 1101 of the Tax Law and § 527.9 of Title 20 of the Official Compilation of Codes, Rules and  
Regulations of the State of New York, as amended, governing the imposition of the New York  
State Sales Tax, provided, however, that the "bungalow exemption" set forth in § 527.9(e)(5) of  
said Title 20, as it may be further amended, shall not apply to the imposition of the Chautauqua  
County Occupancy Tax.

**2.** Effective upon the filing of this Local Law in the office of the Secretary of State,  
Section 3(20)(a) of Local Law 12-03 is hereby amended as follows:

**20. Penalties and Interest.**

(a) Any person failing to file a return or to pay over any tax to the Director of Finance  
within the time required by this local law shall be subject to a penalty of ten percent (10%) of  
the amount of tax due; plus interest at the rate of one percent (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 Director of Finance if satisfied that the delay was excusable, may remit all or any  
part of such penalty, but not interest, ~~at the rate of six percent (6%) per year.~~ Such penalties  
and interest shall be paid and disposed of in the same manner as other revenues from this local  
law. Unpaid penalties and interest may be enforced in the same manner as the tax imposed by  
this local law.

**Section II. Effective Date.**

This Local Law shall take effect upon filing in the office of the Secretary of State.

MAILED: 12/2/04  
ADOPTED: 12/15/04  
PUBLIC HEARING: 12/30/04  
FILED W/STATE: 12/30/04  
ADOPTED AS **LL 7-04**