

LOCAL LAW #1 FOR THE YEAR 2009
Occupancy Tax

A Local Law Amending Local Law No. 1 of 2002 entitled "A Local Law Imposing a Tax Upon the Occupancy of Hotel and Motel Rooms in Cortland County Pursuant to Article 29, Section 1202-9 of the Tax Law of the State of New York.

BE IT ENACTED by the Legislature of the County of Cortland as follows:

1. Short Title and Statement of Intent. This Local Law shall be known as a Local Law Amending the Cortland County Room Occupancy Tax. The intent of this Local Law shall be to amend Section 19(c) of said Local Law to provide for a penalty for failure to file a certificate of registration pursuant to the Local Law.

2. Local Law 1 of 2002 is hereby amended by adding to Section 19(c) thereof the number \$250.00 after the words penalty in the second sentence, and substituting therefore the following: Any operator or officer of a corporate operator who fails to file a certificate of registration as provided under this Local Law shall be subject to a penalty of \$250.00 for each month of delinquency in filing such certificate. Officers of a corporate operator shall be personally liable for the tax collected or required to be collected by such corporation under this Local Law, and subject to the penalties herein above imposed.

3. In all other respects, all other Sections of Local Law No. 1 of 2002 are ratified and confirmed.

4. This Local Law shall take effect upon the filing thereof in the Office of the Secretary of State as provided by the Municipal Home Rule Law.