

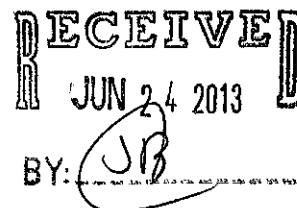


STATE OF NEW YORK
DEPARTMENT OF STATE
ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NY 12231-0001

ANDREW M. CUOMO
GOVERNOR

CESAR A. PERALES
SECRETARY OF STATE

June 14, 2013



Jeremy Boylan
Clerk County Legislature
60 Central Avenue
Cortland NY 13042

RE: County of Cortland, Local Law 4 2013, filed on June 11, 2013

Dear Sir/Madam:

The above referenced material was filed by this office as indicated. Additional local law filing forms can be obtained from our website, www.dos.ny.gov.

Sincerely,
State Records and Law Bureau
(518) 474-2755

Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

County City Town Village
(Select one.)

of Cortland

Local Law No. 4 of the year 20¹³

A local law to Amend Local Law No. 1 of 2009, Imposing a Tax upon the Occupancy of Hotel and
(Insert Title)
Motel Rooms in Cortland County, Pursuant to New York State Tax Law, Article 29

Section 1202-g

Be it enacted by the Legislature of the
(Name of Legislative Body)

County City Town Village
(Select one.)

of Cortland

as follows:

See Attached

(If additional space is needed, attach pages the same size as this sheet, and number each.)

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 4 of 20¹³ of the ~~(County)~~(City)(Town)(Village) of Cortland Cortland County Legislature was duly passed by the ~~(Name of Legislative Body)~~ on May 23, 20¹³, in accordance with the applicable provisions of law.

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) ~~(Name of Legislative Body)~~ (repassed after disapproval) by the _____ and was deemed duly adopted ~~(Name of Legislative Body)~~ (Elective Chief Executive Officer*) on 20 , in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) ~~(Name of Legislative Body)~~ (repassed after disapproval) by the _____ on _____ 20____. ~~(Name of Legislative Body)~~ (Elective Chief Executive Officer*)

Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on _____ 20____, in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) ~~(Name of Legislative Body)~~ (repassed after disapproval) by the _____ on _____ 20____. Such local ~~(Name of Legislative Body)~~ (Elective Chief Executive Officer*) law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20____, in accordance with the applicable provisions of law.

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20____, became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 20____, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1 _____ above.

Jerry D. Bolan

Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: 5-28-13

(Seal)

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality.)

STATE OF NEW YORK
COUNTY OF CORTLAND

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

Edward Purser

Signature
Edward Purser, County Attorney
Title

County
City of Cortland
Town
Village

Date: 5/30/13

Adopt Proposed Local Law "D" of 2013

**A Local Law to Amend Local Law No. 1 of 2009,
Imposing a Tax upon the Occupancy of Hotel and Motel Rooms in
Cortland County, Pursuant to New York State Tax Law, Article 29, Section 1202-g**

Be it enacted by the County Legislature of the County of Cortland as follows:

Section 1

Legislative Intent

The Cortland County Legislature hereby finds that the intent of this Local Law is to amend Section 4, subdivision 9 (a) of Local Law No. 1 of 2009, to provide for an adjustment in the quarterly filing dates for Occupancy Tax Returns to coincide with New York State quarterly sales tax filing dates.

Section 2

Authority

New York State Tax Law, Article 29, Section 1202-g authorizes Cortland County to adopt and amend local laws imposing a tax, in addition to any other tax authorized and imposed pursuant to that article, upon persons occupying hotel or motel rooms in Cortland County. Tax Law Section 1202-g, subdivision (4) permits Cortland County, by local law, to vary the dates for the filing of returns and the payment of the occupancy tax.

Section 3

Local Law No. 1 of 2009, Section 4, subdivision 9 (a) is hereby amended to read as follows:

9. Returns:

a. Every operator shall file with the Chairman of the Cortland County Legislature a return of occupancy, rents, and of taxes payable thereon for the periods ending February 28th, May 31st, August 31st, and November 30th of each year, on and after July 1st, 2013.

During the transition to the new quarterly return periods, the quarterly return period which previously ended on July 31st of 2013 will include an additional month and so end on August 31st, thus resulting in one four (4) month period (to include the months ending May 31st, June 30th, July 31st, and August 31st) in 2013, for that year only.

Such returns shall be filed within twenty (20) days from the expiration of the period covered thereby. If the twentieth day falls on a Saturday, Sunday, or legal holiday, the return and tax will be due on the next Cortland County working day.

The Chairman may permit or require returns to be made by other periods and upon such dates as he may specify. If the Chairman deems it necessary in order to ensure the payment of the tax imposed by this law, he or she may require returns to be made for shorter periods than those prescribed pursuant to the foregoing provision of this section and upon such dates as he or she may specify.

Section 4

Separability

If any provision of this local law or the application thereof to any person or circumstance is held to be invalid, the remainder of this local law and the application of such provision to other persons or circumstances shall not be affected thereby.

Section 5


Effective Date

This Local Law shall take effect upon filing in the Office of the Secretary of State as provided by Section 27 of the Municipal Home Rule Law.

**STATE OF NEW YORK) SS:
COUNTY OF CORTLAND)**

This is to certify that I, the undersigned, Clerk of the Cortland County Legislature, have compared the foregoing copy with the original now on file in this office, and that the above actions were passed by the Cortland County Legislature on the 23rd day of May, 2013 and that the same is a correct and true transcript of such actions taken.

IN WITNESS WHEREOF I have hereunto set my hand
and the official seal of the CORTLAND COUNTY
LEGISLATURE, this 24th day of May, 2013.



Jeremy D. Boylan, Clerk of the Legislature
Cortland County