LAY ON DESKS 12/9/2024
GOVERNMENT SERVICES & ADMINISTRATION

RESOLUTION NO. 2024218

RE: LOCAL LAW NO. ___1__ OF 2025, A LOCAL LAW AMENDING LOCAL LAW NO. 11 of 1983 INCREASING THE TAX ON THE OCCUPANCY OF HOTEL ROOMS FROM FOUR PERCENT TO FIVE PERCENT

Legislators TRUITT, HOUSTON, POLASEK, and GORMAN offer the following and move its adoption:

RESOLVED, that the Legislature of the County of Dutchess adopt Local Law No._1__ of 2025 which has been submitted this day for consideration by said Legislature.

CA-145-24
EMW/rjw
G-0524
11/26/25
Fiscal Impact: None

APPROVED
SUSAN J. SERINO
COUNTY EXECUTIVE
Date 1/7/2025

STATE OF NEW YORK
ss:
COUNTY OF DUTCHESS

This is to certify that I, the undersigned Clerk of the Legislature of the County of Dutchess, have compared the foregoing resolution with the original resolution now on file in the office of said clerk, and which was adopted by said Legislature on the 18th day of December 2024, and that the same is a true and correct transcript of said original resolution and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Legislature this 18th day of December 2024.

DUTCHESS COUNTY SEAL

LEIGH WAGER, CLERK OF THE LEGISLATURE

LOCAL LAW NO. __1__ of 2025

RE: A LOCAL LAW AMENDING LOCAL LAW NO. 11 OF 1983 INCREASING THE TAX ON OCCUPANCY OF HOTEL ROOMS FROM FOUR PERCENT TO FIVE PERCENT

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

SECTION 1. LEGISLATIVE INTENT

The purpose of this Local Law is to increase the Dutchess County Hotel Room Occupancy Tax from four percent to five percent.

SECTION 2. Section 3, Subsection 2 of Local Law No. 11 of 1983, as amended and extended, shall be further amended as follows:

"2. Imposition of Tax. On and after the first day of February, Two Thousand Twenty-Five, there is hereby imposed and there shall be paid a tax of five percent upon the rent for every occupancy of a room or rooms in a hotel in the County except that the tax shall not be imposed upon a permanent resident."

SECTION 3. All other provisions of Local Law No. 11 of 1983, as amended by Local Laws No. 6 of 1985, No 7. Of 1987, No 6 of 1990, No 6 of 1993, No 6 of 1998, No 6. of 2003, No. 4 of 2004, No. 5 of 2008, No. 9 of 2013, No. 7 of 2018, and No. 5 of 2023 shall remain in full force and effect.

SECTION 4. SEQRA DETERMINATION.

It is hereby determined, pursuant to the provisions of the State Environmental Quality Review Act, 8 NYECL Section 0101, et seq., and its implementing regulations, Part 617 of 6 NYCRR, that the adoption of this local law is a "Type II" Action within the meaning of Section 617.5(c)(26) and (33) of 6 NYCRR, and, accordingly, is a class of actions which do not have a significant impact on the environment and no further review is required. [6NYCRR Section 617.5(c)(26) and (33) apply to: "(26) routine or continuing agency administration and management, not including new programs or major reordering of priorities that may affect the environment" and "(33) adoption of regulations, policies, procedures and local legislative decisions in connection with any action on this list."]

SECTION 5. EFFECTIVE DATE.

This local law shall take effect immediately upon full compliance with all the requisite statutes and laws applicable to its adoption and promulgation.

FISCAL IMPACT STATEMENT

☐ NO FISCAL IMPACT PROJECTED

APPROPRIATION RESOLUTIONS

(To be completed by requesting department)

Total Current Year Cost $ _____

Total Current Year Revenue $ 0
and Source

Source of County Funds *(check one)*: ☐ Existing Appropriations, ☐ Contingency,
☐ Transfer of Existing Appropriations, ☐ Additional Appropriations, ☑ Other *(explain)*.

Identify Line Items(s):
A.1336.11130.00 Tax on Hotel Room Occ.
A.1336.11130.01 Tax of Hotel Room Occ B&B
A.1336.11130.02 Tax on Hotel Room Occ Short Term Rentals

Related Expenses: Amount $ _____
Nature/Reason:

Anticipated Savings to County: _____

Net County Cost (this year): _____
Over Five Years: _____

Additional Comments/Explanation:

An increase of the occupancy tax of hotels, motels, boarding houses, conference centers and tourist room houses from 4% to 5% would realize approximately $1.2 million in additional annual revenue.

This increase is expected to be enacted in the first quarter of 2025.

Prepared by: Heidi Seelbach, Commissioner of Finance Prepared On: 11/27/24

Dut.pdf

SUE SERINO
COUNTY EXECUTIVE

HEIDI SEELBACH
COMMISSIONER

DUTCHESS COUNTY GOVERNMENT
DEPARTMENT OF FINANCE

MEMORANDUM

TO: Jess White, Budget Director

FROM: Heidi Seelbach, Commissioner of Finance HS

DATE: November 27, 2024

RE: RESOLUTION REQUEST TO AMEND LOCAL LAW NO. 11 OF 1983

Please find attached a Resolution Request Form and Fiscal Impact Statement to amend Local Law No. 11 of 1983 as amended and extended. In May 2024, Resolution No. 2024097 was passed which requested Home Rule approval authorizing Dutchess County to increase the tax on the occupancy of hotel rooms from 4% to 5%.

Senate Bill S09181 and Assembly Bill A10097 were passed, and the bill was signed by the Governor in November 2024 authorizing the increase in the occupancy tax rate.

The foregoing Resolution No. 2024218, LOCAL LAW NO. 1 OF 2025, A LOCAL LAW AMENDING LOCAL LAW NO. 11 of 1983 INCREASING THE TAX ON THE OCCUPANCY OF HOTEL ROOMS FROM FOUR PERCENT TO FIVE PERCENT, was laid on desks on December 9, 2024, and considered on December 18, 2024.

Roll call vote at that time resulted as follows:

AYES:	20	Atkins, Brendli, Caswell, D'Aquanni, Faust, Garito, Gorman, House, Houston, Kaul, Kearney, Lawler, McHoul, Munn, Paoloni, Polasek, Travelpiece, Truitt, Valdés Smith, and Versaci
NAYS:	0	
ABSENT:	5	Drago, Johnson, Metzger, Page, and Rolison

Resolution adopted.

The County Executive held a public hearing on the foregoing Local Law on January 6, 2025, and signed it into Law on January 7, 2025. The effective date of the Local Law is February 1, 2025.

STATE OF NEW YORK
DEPARTMENT OF STATE
ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NY 12231-0001
HTTPS://DOS.NY.GOV

KATHY HOCHUL
GOVERNOR

WALTER T. MOSLEY
SECRETARY OF STATE

January 17, 2025

Dutchess County Legislature
22 Market Street
Poughkeepsie, New York 12601

RE: County of Dutchess, Local Law 1 2025, filed on 1/14/2025

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) 473-2492

RECEIVED
JAN 23 2025
By MB

Government Services and Administration Roll Call

District	*Name*	*Yes*	*No*
District 7 - Hyde Park and Pleasant Valley	Truitt*	✓	
District 25 - Amenia, Washington, Pleasant Valley & Millbrook	Houston*		
District 3 - LaGrange	Polasek*		
District 16 - Fishkill and Beacon	Valdés Smith*		
District 9 - City of Poughkeepsie	Atkins*		
District 6 - Town of Poughkeepsie	Kaul		
District 14 - Wappinger and Town of Poughkeepsie	Versaci		
District 17 - Town and Village of Fishkill	McHoul (C)		
District 18 - City of Beacon and Fishkill	Page	Absent	
District 20 - Red Hook, Tivoli, and Rhinebeck	Munn		
District 21 - East Fishkill	Caswell		
District 24 - Dover and Pawling	House (VC)		

Present: 11
Absent: 1
Vacant: 0

Resolution: ✓
Motion: ___

Total : 11 Yes 0 No
Abstentions: 0

2024218 A LOCAL LAW AMENDING LOCAL LAW NO. 11 of 1983 INCREASING THE TAX ON THE OCCUPANCY OF HOTEL ROOMS FROM FOUR PERCENT TO FIVE PERCENT

DECEMBER 18, 2024

Roll Call Sheets

District	Last Name	YES	NO
District 7 - Hyde Park and Pleasant Valley	Truitt	✓	
District 25 - Amenia, Washington, Pleasant Valley & Millbrook	Houston		
District 3 - LaGrange	Polasek		
District 16 - Fishkill and Beacon	Valdés Smith		
District 9 - City of Poughkeepsie	Atkins		
District 1 - Town of Poughkeepsie	Gorman		
District 2 - LaGrange, Pleasant Valley & Town of Poughkeepsie	Travelpiece		
District 4 - Hyde Park and Town of Poughkeepsie	Lawler		
District 5 - Town of Poughkeepsie	D'Aquanni		
District 6 - Town of Poughkeepsie	Kaul		
District 8 - City and Town of Poughkeepsie	Brendli		
District 10 - City of Poughkeepsie	Johnson	Absent	
District 11 - Clinton, Pleasant Valley, and Rhinebeck	Kearney		
District 12 - East Fishkill	Metzger	Absent	
District 13 - East Fishkill and Wappinger	Paoloni		
District 14 - Wappinger and Town of Poughkeepsie	Versaci		
District 15 - Wappinger	Faust		
District 17 - Town and Village of Fishkill	McHoul		
District 18 - City of Beacon and Fishkill	Page	Absent	
District 19 - North East, Stanford, Pine Plains, Milan & Red Hook	Drago	Absent	
District 20 - Red Hook, Tivoli, and Rhinebeck	Munn		
District 21 - East Fishkill	Caswell		
District 22 - Beekman and Union Vale	Garito		
District 23 - Pawling, Beekman and East Fishkill	Rolison	Absent	
District 24 - Dover and Pawling	House		

Present: 20 **Absent:** 5 **Vacant:** 0

Resolution: ✓ **Motion:** ___

Total : 20 Yes 0 No

Abstentions: ✓

2024218 A LOCAL LAW AMENDING LOCAL LAW NO. 11 of 1983 INCREASING THE TAX ON THE OCCUPANCY OF HOTEL ROOMS FROM FOUR PERCENT TO FIVE PERCENT

DECEMBER 18, 2024