



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

ANDREW M. CUOMO
GOVERNOR

*Proposed as Local Law
No. 1-2014
Filed with State as:
Local Law No. 2-2014*

CESAR A. PERALES
SECRETARY OF STATE

May 28, 2014

Cinty Urtz
Clerk
138 N Court St
PO Box 635
Wampsville NY 13163

RE: County of Madison, Local Law 2 2014, filed on May 20, 2014

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.

- X County
- City of Madison
- Town
- Village

Local Law No. 2 of the year 2014

A local law Madison County Occupancy Tax Law.
(Insert Title)

Be it enacted by the Board of Supervisors of the
(Name of Legislative Body)

- X County
- City of Madison as follows:
- Town
- Village

"See Attached Pages"

**LOCAL LAW
MADISON COUNTY OCCUPANCY TAX LAW**

A local law Imposing a Tax on Occupants of bed and breakfast, hotel, motel, tourist home, boarding house, cottage, motor court or club, bunkhouse, lodge, trailer or camper which have been established upon a site by the owner or user, campsite, and similar establishment for rental in the County of Madison.

BE IT ENACTED, by the Board of Supervisors of the County of Madison as follows:

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1. Title:

This local law shall be known as the **Madison County Occupancy Tax Law**.

2. Intent Purpose:

The purpose of this local law shall be to enhance the general economy of Madison County, its city, towns and villages through promotion of tourist related and supporting activities.

3. Definitions:

(a) Person: An individual, partnership, society, association, joint stock company, corporation, estate receiver, trustee, assignee, referee, and other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, and any combination of the above.

(b) Operator: Any person operating a bed and breakfast, hotel, motel, tourist home, boarding

house, cottage, motor court or club, bunkhouse, lodge, trailer, or camper which have been established upon a site by the owner or user, campsite, and similar establishment for rental in the County of Madison, and which is regularly used and kept open for the lodging of guests, including, but not limited to, the owner or proprietor, lessee, sub-lessee, mortgagee in possession, licensee or any other person otherwise operating such premises.

(c) **Occupancy:** The use or possession or the right to the use or possession, of any room in properties set forth and described in Section 3(b).

(d) **Occupant:** A person who, for a consideration, uses, possesses, or has the right to use or possess, any room in the properties set forth and described in Section 3(b) under any lease, concession, permit, right of access, license to use or other agreement, or otherwise.

(e) **Permanent Resident:** Any occupant of any room or rooms in the properties set forth and described in Section 3(b) for at least ninety (90) consecutive days shall be considered a permanent resident with regard to the period of such occupancy.

(f) **Rent:** The consideration received for occupancy valued in money, whether received in money or otherwise.

(g) **Room:** Any room or rooms, or portion of the premise comprising any of the properties set forth and described in Section 3(b), of any kind in any part or portion which is available for or let out for any purpose other than a place of assembly.

(h) **Return:** Any return filed or required to be filed as herein provided.

(i) **County Treasurer:** The Treasurer of Madison County.

4. Imposition of Tax:

In addition to any other tax presently authorized and imposed (pursuant to Article 29 of the Tax Law), there is hereby imposed and there shall be paid a tax of four percent upon the rent for every occupancy of a room in this county, except that the tax shall not be imposed upon a permanent resident.

5. Transitional Provisions:

The Tax imposed by this Local Law shall be paid upon any occupancy on and after effective date of this local law, even though such occupancy is pursuant to a prior contract, lease or other arrangement. Where rent is paid on a weekly, monthly or other term basis, the rent shall be subject to the tax imposed by this Local Law to the extent that it is not in violation of this law.

6. Exempt Organization:

(a) Nothing in this local law shall be construed to authorize the imposition of such tax upon any transaction, by or with those entities enumerated in Section twelve hundred thirty of the New York State Tax Law.

(b) The operator shall submit such written proof as may be required to show that the use or occupancy falls within those exemptions enumerated in Section twelve hundred thirty of the

New York State Tax Law, and in the absence of such documentation, the tax must be collected by the operator.

(c) Where any organization described in paragraph (d) of Section twelve hundred thirty of the New York State Tax Law, carries on its activities in furtherance of the purposes for which it is organized, in premises in which, as part of said activities, it operates a hotel, occupancy of rooms in the premises and rents therefrom received by such corporation or association shall not be subject to tax hereunder.

7. Territorial Limitations:

The tax imposed by this Local Law shall apply only within the territorial limits of the County of Madison.

8. Registration:

Every person required to collect any tax imposed by this Local Law presently operating, commencing business or opening a new place of business, and every person who takes possession of or pays for business assets under circumstances requiring notification by such person to the County Treasurer pursuant to subdivision (b) of Section 17 of this Local Law shall file with the County Treasurer a certificate of registration, in a form prescribed by it, at least twenty days prior to commencing business or opening a new place of business or such purchase or taking of possession or payment, which ever comes first.

The certificate or registration forms shall contain information with respect to the notice requirements of a purchaser, transferee or assignee and his liability for the payment of taxes pursuant to subdivision (b); of (Section 17) of this Local Law. The County Treasurer shall within five days after such registration issue, without charge, to each registrant a certificate of authority empowering him to collect the tax and a duplicate thereof for each additional place of business of such registrant. The County Treasurer shall issue with the certificate of authority general information about the tax imposed under this Local Law, including information on records to be kept, returns and payments, notification requirements and forms. Each certificate or duplicate shall state the place of business to which it is applicable. Such certificates of authority shall be prominently displayed in the places of business of the registrant. Such certificates shall be non-assignable and non-transferable and shall be surrendered to the County Treasurer immediately upon the registrant's ceasing to do business at the place named or in the event that such business never commenced.

9. Administration and Collection:

(a) Every person required to collect the tax shall collect the tax from the occupant when collecting the rent to which it applies. If the occupant is given any receipt or other statement or memorandum of rent paid or payable, the tax shall be stated, charged and shown separately on the first of such documents given to him. The tax shall be paid to the Madison County Treasurer.

(b) The County Treasurer shall by regulation prescribe a method or methods or a schedule or schedules of the amounts to be collected from occupants in respect to rent upon which a tax is imposed by this Local Law so that the aggregate collection of taxes by a person required to collect tax shall, as far as practicable, be equal to four percent

of the total rents of such person upon whom a tax is imposed by this local law.

(c) For the purpose of the proper administration of this Local Law and to prevent evasion of the tax hereby imposed, it shall be presumed that all rents of occupancy of properties described in Section 3(b) are subject to tax until the contrary is established, and the burden of proving that any rent is not taxable shall be upon the person required to collect tax from the occupant.

Unless an occupant, prior to taking possession, furnished to the operator a statement demonstrating that the occupant is an exempt organization described in Section 6 of this Local Law, the sale shall be deemed a taxable transaction. Where such a statement has been furnished to the operator, the burden of proving that the rent is not taxable hereunder shall be solely upon the occupant. The operator shall not be required to collect tax from occupants who furnish an exempt organization statement in proper form.

(d) The County Treasurer may provide, by regulation, for the exclusion from taxable rents, rent which has been ascertained to be uncollectible or, in the case the tax has been paid upon such rent, for refund or credit for the tax so paid, he shall require an application for credit to be filed, but he may also allow the applicant to immediately take the credit on the return which is due coincident with or immediately subsequent to the time the applicant files his application for credit. However, the taking of the credit on the return shall be deemed to be part of the application for credit and shall be subject to the provisions in respect to application for credit in Section 14 of this Local Law.

10. Records to be Kept:

Every operator shall keep records of every occupancy and all rent paid, charged or due thereon and of the tax payable thereon, in such form as the County Treasurer may by regulation require. Such records shall include a true copy of each receipt or statement separately stating the tax charged. Such records shall be available for inspection, examination and audit at any time upon demand by the County Treasurer or his duly authorized agent or employees and shall be preserved for a period of five years, except that the County Treasurer may require that they be kept longer.

11. Returns:

(a) Every operator required to register pursuant to Section 8 hereof shall file a return quarterly with the County Treasurer. The return shall show all rents received or charged and the amount of tax thereon. The returns to be filed quarterly shall be filed for the quarterly periods ending on the last day of February, May, August, and November of each year, and shall be filed within twenty days after the end of the quarterly period covered thereby. The County Treasurer may permit or require returns to be made for other periods and upon such dates he may specify. If the County Treasurer deems it necessary in order to insure the payment of the tax imposed by this Local Law, he may require returns to be made for shorter or longer periods than those prescribed pursuant to the foregoing provisions of this section and upon such dates as he may specify.

(b) The form of returns shall be prescribed by the County Treasurer and shall contain such information as he may deem necessary for the proper administration of this Local Law. The County Treasurer may require amended returns to be filed within fifteen days after notice and to

contain the information specified in the notice.

(c) If a return required by this Local Law is not filed, or a return when filed is incorrect or insufficient on its face, the County Treasurer shall take the necessary steps to enforce the filing of such a return or of a corrected return.

12. Payment of Tax:

(a) Every operator required to file a return under the preceding section shall, at the time of filing such return, pay to the County Treasurer four percent of the total of all rents subject to tax pursuant to Local Law, as well as other moneys collected by the operator acting or purporting to act under the provisions of this Local Law.

(b) The amount payable for the period for which a return is filed shall be due and payable to the County Treasurer on the date limited for filing the return, whether or not the return is filed, or whether or not the return filed correctly shows the rents or the taxes due thereon.

(c) Where the County Treasurer in his discretion deems it necessary to protect revenues to be obtained under this Local Law, he may require any operator to collect the tax imposed by this Local Law to file with him a bond, issued by a surety company authorized to transact business in this state and approved by the superintendent of insurance of this state as to solvency and responsibility, in such amount as the County Treasurer may fix, to secure the payment of any tax or penalties or interest due or which may become due from such operator. In the event that the County Treasurer determines that an operator is to file such bond, he shall give notice to such operator to that effect specifying the amount of the bond required. The operator shall file such bond within five days after the giving of such notice unless within such five days the operator shall request in writing a hearing before a Board comprised of three members of the Finance, Ways and Means Committee of the Madison County Board of Supervisors, which members shall be appointed by the Chairman of such Committee, at which the necessity, propriety and amount of the bond shall be determined by such Board. Such determination shall be final and shall be complied with within fifteen days after the giving of notice thereof, in lieu of such bond, securities approved by the County Treasurer or cash in such amount as he may prescribe, may be deposited with and shall be kept in the custody of the County Treasurer, who may at any time without notice to the depositor, apply them to any tax and/or interest or penalties due, and for that purpose the securities may be sold by him at public or private sale without notice to the depositor thereof.

13. Determination of Tax:

(a) If a return required by this Local Law is not filed, or if a return filed is incorrect or insufficient, the amount of tax due shall be determined by the County Treasurer from such information as may be obtainable and, if necessary, the tax may be estimated on the basis of external indices, such as number of rooms, location, scale of rents, comparable rents, type of accommodations and service, number of employees and/or other factors. Notice of such determination shall be given to the person liable for the collection and/or payment of the tax. Such determination shall finally and irrevocably fix the tax unless the person against whom it is assessed, within ninety days after giving of notice of such determination, shall apply to the County Treasurer for a hearing, or unless the County Treasurer, on his own motion, shall re-determine the same.

(b) Whenever such tax is estimated as provided for in this section, such notice shall contain a statement conspicuously placed on such notice advising the person: that the amount of tax was estimated, that the tax may be challenged through a hearing process, and that the petition for such challenge must be filed with the County Treasurer within ninety days.

(c) After such hearing, the County Treasurer shall give notice promptly, by registered or certified mail, of his determination to the applicant. The determination of the County Treasurer shall be reviewable for error, illegality or unconstitutionality or any other reason whatsoever by a proceeding under Article 78 of the Civil Practice Law and Rules if application therefor is made to the Supreme Court within four months after the giving of the notice of such determination. A proceeding under Article 78 of the Civil Practice Law and Rules shall not be instituted unless the amount of any tax sought to be reviewed, with penalties and interest thereon, if any, shall be first deposited with the County Treasurer, and there shall be filed with the County Treasurer an undertaking, issued by a surety company authorized to transact business in this state and approved by the superintendent of insurance 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 tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of the proceeding or at the option of the application, such undertaking filed with the County Treasurer may be in a sum sufficient to cover taxes, penalties and interest thereon stated in such determination plus the costs and charges which may accrue against it in the prosecution of the proceeding, in which event the applicant shall not be required to deposit such taxes, penalties and interest as a condition precedent to the application.

14. Refunds:

(a) In the manner provided in this section, the County Treasurer shall refund or credit, without interest, any tax, penalty or interest erroneously, illegally or unconstitutionally collected or paid if application to the County Treasurer for such refund shall be made within one year from the payment thereof. Whenever a refund is made by the County Treasurer, he shall state his reason therefor in writing. Such application may be made by the occupant, operator or other person who has actually paid the tax. No actual refund of monies shall be made to any operator, of tax which he collected from an occupant, until he shall first establish to the satisfaction of the County Treasurer under such regulations as the County Treasurer may prescribe, that he has repaid to the occupant the amount for which the application for refund is made. The County Treasurer may in lieu of any refund required to be made, allow credit thereof of payments due from the applicant.

(b) An application for a refund or credit made as herein provided shall be deemed an application for a revision of any tax, penalty or interest complained of and the County Treasurer may receive evidence with respect thereto. After making his determination, the County Treasurer shall give notice thereof to the applicant who shall be entitled to review such determination by a proceeding pursuant to Article 78 of the Civil Practice Law and Rules, provided such proceeding is instituted within four months after the giving of the notice of such determination, and provided that a final determination of tax due was not previously made. Such a proceeding shall not be instituted unless an undertaking is filed with the County Treasurer in such amount and with such sureties as a Justice of the Supreme Court shall approve to the effect that if such proceedings be dismissed or the tax confirmed, the

petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding.

(c) A person shall not be entitled to a revision, refund or credit under this section of a tax, interest or penalty which has been determined to be due pursuant to the provisions of Section 13 of this Local Law where he has had a hearing or an opportunity for a hearing, as provided in said section, or has failed to avail himself of the remedies therein provided. No refund or credit shall be made of a tax, interest or penalty paid after a determination by the County Treasurer made pursuant to Section 13 of this Local Law unless it be found that such determination was erroneous, illegal or unconstitutional or otherwise improper by the County Treasurer after a hearing or of his own motion or in a proceeding under Article 78 of the Civil Practice Law and Rules, pursuant to the provisions of said section, in which event, refund or credit without interest shall be made of the tax, interest or penalty found to have been overpaid.

15. Reserves:

In cases where the occupant or operator has applied for a refund and has instituted a proceeding under Article 78 of the Civil Practice Law and Rules to review a determination adverse to him on his application for refund, the County Treasurer shall set up appropriate reserves to meet any decision adverse to the County.

16. Remedies Exclusive:

The remedies provided by Sections 13 and 14 of this Local Law shall be exclusive remedies available to any person for the review of tax liability imposed by this Local Law; and no determination or proposed determination of tax or determination on any application for refund shall be enjoined or reviewed by an action for declaratory judgment, an action for money had and received or by any action or proceeding other than a proceeding under Article 78 of the Civil Practice Law and Rules.

17. Proceedings to Recover Tax:

(a) Whenever any operator required to collect a tax shall fail to collect and pay any tax, penalty or interest, or whenever any occupant shall fail to pay any tax, penalty or interest imposed by this Local Law as herein provided, the County Attorney shall, upon the request of the County Treasurer, bring or cause to be brought an action to enforce the payment of the same on behalf of the County of Madison in any court of the State of New York, the United States, or of any other state of the United States. The cost thereof shall be an expense of administration, and may be reimbursed out of the revenues generated by the imposition of this tax generally, which reimbursement shall not be limited to the tax recovered as a result of any individual action brought under this subsection.

(b) Whenever an operator shall make a sale, transfer, or assignment in bulk of any part or the whole of his assets relating to the properties and business set forth and described in Section 3(b), otherwise than in the ordinary course of business, the purchaser, transferee or assignee shall, at least ten days before taking possession of the subject of said sale, transfer or assignment, or paying therefor, notify the County Treasurer by registered mail of the proposed sale and of the price, terms and conditions thereof whether or not the seller, transferrer or assignor has represented to or informed the purchaser, transferee or assignee that he owes any

tax pursuant to this Local Law, and whether or not the purchaser, transferee or assignee has knowledge that such taxes are owing, and whether any such taxes are in fact owing.

Whenever the purchaser, transferee or assignee shall fail to give notice to the County Treasurer as required by the preceding paragraph, or whenever the County Treasurer shall inform the purchaser, transferee or assignee that a possible claim for such tax or taxes exist, any sums of money, property or choses in action, or other consideration which the purchaser, transferee or assignee is required to transfer over to the seller, transferror or assignor shall be subject to a first priority right and lien for any such taxes theretofore or thereafter determined to be due from the seller, transferror or assignor to the county, and the purchaser, transferee or assignee is forbidden to transfer to the seller, transferror or assignor any such sums of money, property or choses in action to the extent of the amount of the county's claim.

For failure to comply with the provisions of this subdivision, the purchaser, transferee or assignee, in addition to being subject to the liabilities and remedies imposed under the provisions of Article 6 of the Uniform Commercial Code, shall be personally liable for the payment to the county of any such taxes theretofore or thereafter determined to be due to the county from the seller, transferror, or assignor, and such liability may be assessed and enforced in the same manner as the liability for tax under this Local Law.

18. General Powers of the County Treasurer:

In addition to the powers granted to the County Treasurer in this Local Law, he is hereby authorized and empowered:

- (1)** To make, adopt and amend rules and regulations appropriate to the carrying out of this Local Law and the purposes thereof;
- (2)** Extend for cause shown, the time of filing any return for a period not exceeding thirty (30) days; and for cause shown, to remit penalties but not interest; and to compromise disputed claims in connection with the taxes hereby imposed;
- (3)** To request information from the tax commission of the State of New York or the treasury department of the United States relative to any person; and to afford information to such tax commission or such treasury department relative to any person, any other provision of this Local Law to the contrary notwithstanding;
- (4)** To delegate his functions hereunder to a Deputy County Treasurer or any employee or employees of the office of the Treasurer;
- (5)** To prescribe methods for determining the amount of rents for determining which of them are taxable or nontaxable;
- (6)** To require any operator to keep detailed records of all rents received, charged and accrued, including those claimed to be nontaxable, and also the nature, type, value and amount of all occupancies, names and addresses of occupants, and other facts relevant in determining the amount of tax due, and to furnish such information to the County Treasurer;
- (7)** Impose as a penalty upon any operator within the County any necessary costs of auditing services generated by discrepancies discovered upon audit, in the records of the operator;

(8) Consistent with the provisions of this Local Law, to assess, determine, revise, and readjust the taxes reimposed under this Local Law.

19. Administration of Oaths and Compelling Testimony:

(a) The County Treasurer, or his employees or agents duly designated and authorized by him, shall have power to administer oaths and take affidavits in relation to any matter or proceeding in the exercise of their powers and duties under this Local Law. The County Treasurer shall have power to subpoena and require the attendance of witnesses and the production of books, papers, and documents to secure information pertinent to the performance of his duties hereunder and of the enforcement of this Local Law, and to examine them in relation thereto, and to issue commissions for the examination of witnesses who are out of state or unable to attend before him or excused from attendance.

(b) A justice of the supreme court either in court or at chambers shall have power summarily to enforce by proper proceedings the attendance and testimony of witnesses and the production and examination of books, papers and documents called for by the subpoena of the County Treasurer under this Local Law.

(c) Any person who shall refuse to testify or to produce books or records or who shall testify falsely in any material matter pending before the County Treasurer under this Local Law shall be guilty of a misdemeanor, punishment for which shall be a fine of not more than one thousand dollars or imprisonment for not more than one year, or both such fine and imprisonment.

(d) The officers who serve the summons or subpoena of the County Treasurer and witnesses attending in response thereto shall be entitled to the same fees as are allowed to officers and witnesses in civil cases in courts of records, except as herein otherwise provided. Such officers shall be the county sheriff and his duly appointed deputies or any officers or employees of the County Treasurer, designated to serve such process.

20. Reference to Tax:

Wherever reference is made in placards or advertisements or in any other publications to this tax, such reference shall be substantially in the following form "tax on receipts of occupancy" except that any bill, receipt, statement or other evidence or memorandum of occupancy or rent charge issued or employed by the operator, the words "occupancy tax" will suffice.

21. Penalties and Interest:

(a) Any person failing to file a return or to pay over any tax to the County Treasurer 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 and one-half percent (1.5%) of such tax for each month or part thereof of delay. Such penalties and interest shall be paid and disposed of in the same manner as other revenues from this Local Law.

(b) If the County Treasurer determines that such failure or delay was due to reasonable cause and not due to willful neglect, he shall remit all of such penalty. The County Treasurer shall

promulgate rules and regulations as to what constitutes reasonable cause.

(c) If the failure to file a return or to pay over any tax to the County Treasurer within the time required by this Local Law is due to fraud, there shall be added to the tax a penalty of fifty percent (50%) of the amount of the tax due (in lieu of the penalty provided for in paragraph (a), plus interest at the rate of one percent (1%) of such tax for each month of delay after such return was required to be filed or such tax became due. 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 determined, assessed, collected and enforced in the same manner as the tax imposed by this Local Law.

(d) Any operator failing to file a return or report required by this Local Law or filing, or causing to be filed, or making or causing to be made, or giving or causing to be given any return, certificate, affidavit, representation, information, testimony or statement required or authorized by this Local Law, which is willfully false, or willfully failing to file a bond required by this Local Law or willfully failing to comply with the provisions of Section 12(c) of this Local Law, or failing to file a registration certificate and such data in connection therewith as the County Treasurer by regulation or otherwise may require, or to display or surrender a certificate of authority as required by this Local Law, or assigning or transferring such certificate of authority, or willfully failing to charge separately the tax herein imposed or to state such tax separately on any bill, statement, memorandum or receipt issued or employed by him upon which the tax is required to be stated separately as provided in Section 10 of this Local Law willfully failing to collect the tax from a customer, or who shall refer or cause reference to be made to this tax in a form or manner other than that required by this Local Law, shall, in addition to any other penalties herein or elsewhere prescribed, be guilty of a misdemeanor, punishment for which shall be a fine of not more than one thousand dollars, or imprisonment. The penalties provided herein shall not apply to a failure to surrender a certificate or authority which is required to be surrendered where business never commenced.

(e) The certificate of the County Treasurer to the effect that a tax has not been paid, that a return, bond or registration has not been filed, or that information has not been supplied pursuant to the provisions of this Local Law, shall be presumptive evidence thereof.

(f) The penalties provided for in this section shall not preclude prosecution pursuant to the penal law with respect to the willful failure of any person to pay over to the county any tax imposed by this Local Law, whenever such person has been required to collect and has collected any such sales tax.

22. Returns to be Secret:

(a) Except in accordance with the proper judicial order, or as otherwise provided by law, it shall be unlawful for the County Treasurer or any officer or employee of the County Treasurer's office, or any person who in any manner obtaining knowledge of the contents of a return or report filed with the County Treasurer pursuant to this Local Law to disclose in any manner the rents or other information relating to the business of a taxpayer contained in any return required under this local law, except to such persons and at such times as necessary to carry out this Local Law. The officers charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court,

except on behalf of the County Treasurer in an action or proceeding under the provisions of this Local Law, or on behalf of any party to any action or proceeding under the provisions of this Local Law when the returns or facts shown thereby are directly involved in such action or proceeding.

In any of these events, the Court may require the production of and may admit into evidence as much of said returns or the facts shown thereby as are pertinent to the action or proceeding, and no more. Nothing herein shall be construed to prohibit the delivery to the taxpayer (or person liable under Section 17(b)) or his duly authorized representative of a certified copy of any return filed in connection with his tax nor to prohibit the publication of statistics classified so as to prevent the identification of particular returns and the items thereof. In addition nothing herein shall be construed to prohibit the inspection by the County Attorney or other legal representatives of the County of the return of the taxpayer who shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted for the collection of a tax or penalty.

(b) Returns shall be preserved for not less than five years and thereafter until the County Treasurer permits them to be destroyed.

(c) Any violation of subdivision (a) of this section shall be punishable by a fine not exceeding one thousand dollars or by imprisonment not exceeding one year, or both, in the discretion of the Court. If the offender is an officer or employee of the County, he shall be subject to disciplinary action, including but not limited to dismissal from office.

23. Notices and Limitations of Time:

(a)(1) Any notice authorized or required under the provisions of this Local Law may be given by mailing the same to the person for whom it is intended in a postpaid envelope addressed to such person at the address given in the last return filed by him pursuant to the provisions of this Local Law, or in any application made by him, or, if no return has been filed or application made, then to such address as may be obtainable. A notice of determination shall be mailed promptly by registered or certified mail. The mailing of such notice shall be presumptive evidence of the receipt of the same by the person to whom addressed. Any period of which is determined according to the provisions of this Local Law by the giving of notice shall commence to run from the date of mailing of such notice.

(a)(2) If any return, claim, statement, notice, application, or other document required to be filed, or any payment required to be made, within a prescribed period or on or before a prescribed date under authority of any provision of this Local Law is, after such period of such date delivered by United States mail to the County Treasurer or his office, the date of the United State postmark stamped on the envelope shall be deemed to be the date of delivery. This subdivision shall apply only if the postmark date falls within the prescribed period or on or before the prescribed date for the filing of such document, or for making the payment, including any extension granted for such filing or payment, and only if such document or payment was deposited in the mail, postage prepaid, properly addressed to the County Treasurer or his office. If any document is sent by United State registered mail, such registration shall be prima facie evidence that such document was delivered to the County Treasurer or his office.

Certified mail may be used in lieu of registered mail under this section. This subdivision shall apply in the case of postmarks not made by the United States Post Office only if and to the

extent provided by regulation of the County Treasurer.

(a)(3) When the last day prescribed under the authority of this Local Law (including any extension of time) for performing any act falls on Saturday, Sunday or a legal holiday in the State of New York, the performance of such act shall be considered timely if it is performed on the next succeeding day which is not a Saturday, Sunday or a legal holiday.

(b) The provisions of the Civil Practice Law and Rules or any other law relative to limitations of time for the enforcement of a civil remedy shall not apply to any proceeding or action taken by the county to levy, appraise, assess, determine or enforce the collection of any tax or penalty provided by this Local Law. However, 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.

(c) Where, before the expiration of the period prescribed herein for the assessment of an additional tax, a taxpayer has consented in writing that such period be extended, the amount of such additional tax due may be determined at any time within such extended period. The period so extended may be further extended by subsequent consents, in writing made before the expiration of the extended period.

24. Disposition of Revenues:

All revenues resulting from the imposition of the tax under this Local Law shall be deposited to the general fund of the County, thereafter to be allocated only for tourism promotion in Madison County; provided, however, that a portion of such revenue may be specifically allocated to the expense of the County in administering such tax. The revenue derived from such tax, after deducting the amount provided for administering such tax, shall be allocated only to enhance the general economy of the County of Madison, its city, towns and villages through promotion of tourist activities, conventions, trade shows, special events and other directly related and supported activities. The amount retained by Madison County with respect to administering said tax shall not exceed ten percent of the revenues collected from the imposition of this tax.

25. Separability:

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

26. Effective Date:

This Local Law shall take effect on July 1, 2014, and shall remain in effect for thirty-six (36) months from the date of its enactment.

(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. 2 of 20 14 of the (County)(City)(Town)(Village) of Madison was duly passed by the Board of Supervisors on May 13 20 14 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 (Elective Chief Executive Officer*) on 2 _____ 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 2 _____ (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 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.) _____

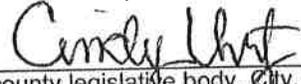
I hereby certify that the local law annexed hereto, designated as local law No _____ of 20 _____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified 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.



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

Date: May 13, 2014

(Seal)