

LOCAL LAW NO. \_\_\_\_ OF 2025

A LOCAL LAW TO AMEND THE TAX LAW  
IN THE CITY OF MOUNT VERNON, NY

**BE IT ENACTED** by the City Council of the City of Mount Vernon, in the County of Westchester, as follows:

**Section 1. Title.** This Local Law shall be known and may be cited as: “A Local Law to Amend the Tax Law in the City of Mount Vernon, New York.”

**Section 2. Legislative Findings and Intent.**

**WHEREAS**, the City Council has determined that stable and sustainable revenue sources are necessary to support public safety, infrastructure, education, and other vital municipal programs; and

**WHEREAS**, the State of New York authorizes certain municipalities, including the City of Mount Vernon, to adopt and amend local tax laws, subject to applicable state enabling legislation and home rule authority; and

**WHEREAS**, the City Council finds that amending the Tax Law of the City of Mount Vernon, as set forth herein, is in the best interests of the City and its residents and will promote the continued fiscal health and economic stability of the City;

**NOW, THEREFORE**, it is the intent of the City Council of the City of Mount Vernon to amend the Tax Law of the City of Mount Vernon to effectuate the purposes set forth in this Local Law.

The tax law is amended by adding a new section 1202-kkk to read as follows:

§ 1202-kkk. Hotel or motel taxes in the city of Mount Vernon.

(1) Notwithstanding any other provision of law to the contrary, the city of Mount Vernon, Westchester County, is hereby authorized and empowered to adopt and amend local laws imposing in such city a tax, in addition to any other tax authorized and imposed pursuant to this article, such as the legislature has or would have the power and authority to impose upon persons occupying hotel or motel rooms in such city. For the purposes of this section, the term “hotel” or “motel” shall mean and include, but not be limited to, hotels, motels, tourist homes, motel courts, bed-and-breakfast establishments, short-term rentals, vacation rentals, airbnbs, clubs or similar facilities, whether or not meals are served to guests or residents thereof, and/or a location that is otherwise made available for transient lodging accommodation for rent directly by the owner or through an agent, operator or company. The rates of such tax shall not exceed five and eight hundred seventy-five thousandths percent of the per diem rental rate for each room, provided, however, that such tax shall not be applicable to a permanent resident of a hotel or motel. For the purposes of this section, the term “permanent resident” shall mean a person occupying any room or rooms in a hotel or motel for at least thirty consecutive days.

(2) Such tax may be collected and administered by the chief fiscal officer of the city of Mount Vernon by such means and in such manner as other taxes, which are now collected and administered by such officer, or as otherwise may be provided by such local law.

(3) Such local laws may provide that any tax imposed shall be paid by the person liable therefor to the owner of the hotel or motel room occupied or to the person entitled to be paid the rent or charge for the hotel or motel room occupied for and on

account of the city of Mount Vernon imposing the tax and that such owner or person entitled to be paid the rent or charge shall be liable for the collection and payment of the tax; and that such owner or person entitled to be paid the rent or charge shall have the same right in respect to collecting the tax from the person occupying the hotel or motel room, or in respect to nonpayment of the tax by the person occupying the hotel or motel room, as if the tax were a part of the rent or charge and payable at the same time as the rent or charge; provided, however, that the chief fiscal officer of the city, specified in such local law, shall be joined as a party in any action or proceeding brought to collect the tax by the owner or by the person entitled to be paid the rent or charge.

(4) Such local laws may provide for the filing of returns and the payment of the tax on a monthly basis or on the basis of any longer or shorter period of time.

(5) This section shall not authorize the imposition of such tax upon any transaction, by or with any of the following, in accordance with section twelve hundred thirty of this article:

(a) The state of New York, or any public corporation (including a public corporation created pursuant to an agreement or compact with another state or the Dominion of Canada), improvement district, or other political subdivision of the state;

(b) The United States of America, insofar as it is immune from taxation; and

(c) Any corporation or association, or trust, or community chest, fund, or foundation organized and operated exclusively for religious, charitable, or educational purposes, or for the prevention of cruelty to children or animals, and no part of the net earnings of which inures to the benefit of any private shareholders or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence the legislation; provided, however, that nothing in this paragraph shall include an organization operated for the primary purpose of carrying on a trade or business for profit, whether or not all of its profits are payable to one or more organizations described in this paragraph.

(6) Any final determination of the amount of any tax payable pursuant to this section shall be reviewable for error, illegality, or unconstitutionality or any other reason whatsoever by a proceeding under article seventy-eight of the civil practice law and rules if application therefor is made to the supreme court within thirty days after the giving of the notice of such final determination, provided, however, that any such proceeding under article seventy-eight of the civil practice law and rules shall not be instituted unless:

(a) The amount of any tax sought to be reviewed, with such interest and penalties thereon as may be provided for by local law or regulation, shall be first deposited, and there is filed an undertaking, issued by a surety company authorized to transact business in this state and approved by the superintendent of financial services 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 such proceeding; or

(b) At the option of the petitioner, such undertaking may be in a sum sufficient to cover the taxes, interests, and penalties stated in such determination plus the costs and charges which may accrue against it in the prosecution of the proceeding, in

which event the petitioner shall not be required to pay such taxes, interest, or penalties as a condition precedent to the application.

(7) Where any tax imposed pursuant to this section shall have been erroneously, illegally, or unconstitutionally collected and an application for the refund thereof duly made to the proper fiscal officer or officers, and such officer or officers shall have made a determination denying such refund, such determination shall be reviewable by a proceeding under article seventy-eight of the civil practice law and rules, provided, however, that such proceeding is instituted within thirty days after the giving of the notice of such denial, that a final determination of tax due was not previously made, and that an undertaking is filed with the proper fiscal officer or officers in such amount and with such sureties 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 such proceeding.

(8) 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 two 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.

(9) All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of the city of Mount Vernon and shall be credited to and deposited in the general fund of the city. Such revenues shall be retained to defer the expense of the city in administering the tax pursuant to this section, and the balance of such revenues shall be used within the city of Mount Vernon, as so determined by the city of Mount Vernon city council.

(10) If any provision of this section or the application thereof to any person or circumstance shall be held invalid, the remainder of this section and the application of such provision to other persons or circumstances shall not be affected thereby.

(11) Each enactment of such local law may provide for the imposition of a hotel or motel tax for a period of time no longer than two years from the effective date of its enactment. Nothing in this section shall prohibit the adoption and enactment of local laws, pursuant to the provisions of this section, upon the expiration of any other local law adopted pursuant to this section.

**Section 2. Effective Date.** This act shall take effect on the first day of the first month following the enactment of a local law by the City of Mount Vernon adopting the increased rate authorized by this act, provided that such local law has been duly filed with the Office of the New York State Secretary of State in accordance with the Municipal Home Rule Law. The provisions of this act shall apply to contracts entered into on or after such effective date and shall expire and be deemed repealed on December 31, 2027.

New Matter Underlined  
Deleted Matter in Brackets [ ]