Local Law No. 6 of 2026, entitled:

"Local Law Imposing Occupancy Tax"

BE IT ENACTED BY, the Town Board of the Town of Clinton as follows:

1. Chapter 210 (Taxation) of the Town Code is hereby amended by adding a new Article X (Occupancy Tax) which shall read as follows:

Article X – Occupancy Tax

§ 210-31. Legislative Findings, Intent and Purpose.

Pursuant to Section 1202-ll of the New York State Tax Law, the Town is authorized to adopt a Local Law relating to the implementation and assessment of a tax on Persons occupying any Room for hire in any Short-Term Dwelling Unit within the Town. The Town Board makes the following findings of fact with respect to this Local Law:

A. The Town has a vested interest in ensuring that Town services are provided in a fiscally responsible manner and that the costs and expenses associated therewith are equitably distributed among the Town's taxpayers.

B. Due to the Town's location and popularity as a tourist destination, the Town incurs additional costs in providing various Town services including, but not limited to, maintaining Town parks and Town infrastructure, with taxpayers of the Town largely bearing the burden of such additional costs.

C. The assessment of an occupancy tax will offset these additional costs and promote the betterment of the health and well-being of the Clinton community.

D. Pursuant to the State's enabling legislation, the Town is authorized to impose a tax of up to three percent (3%) of the per diem rental rate for each Short-Term Dwelling Unit room for hire within the Town.

§ 210-32. Imposition of Occupancy Tax.

On and after January 1, 2027, there is hereby imposed and there shall be paid a tax of three percent (3%) upon the Rent for every Occupancy of a Room or Rooms in a Short-Term Dwelling Unit, in this Town, except that the tax shall not be imposed upon a Permanent Resident, an Exempt

Occupant or as otherwise provided herein. The imposition of this tax has been duly authorized by the State of New York. The Town's authority to impose this tax may be extended from time to time by action of the State Legislature. This tax shall remain in full force and effect until such time as the Town's authority to impose the tax expires.

§ 210-33. Transitional provisions.

The tax imposed by this Article shall be paid upon any Occupancy on and after January 1, 2027, regardless of whether such Occupancy is pursuant to a prior contract, lease, or other arrangement. However, for any Occupancy taking place on or after January 1, 2027, where Rent for such Occupancy has been pre-paid through a third party Room remarketer or pre-paid in full to a third party or to the Short-Term Dwelling Unit Operator directly and where such Rent is paid prior to the effective date of this Article, and for which the Short-Term Dwelling Unit has no other direct financial transaction with the Occupant, that Occupancy shall not be subject to the tax. Where Rent is paid on a weekly, monthly, or other term basis, the Rent shall be subject to the tax imposed by this Article to the extent that it covers any period on and after January 1, 2027.

§ 210-34. Definitions.

For purposes of this Article, the following definitions shall apply:

EXEMPT OCCUPANT: Any Occupant of any Room or Rooms in a Short-Term Dwelling Unit whose Rent is paid from public assistance from the County of Dutchess with respect to the period of such Occupancy, regardless of the length thereof.

HOSTING COMPANY: An internet, application, technology, and/or similarly based service through which a third party desiring to offer lodging (a "Host") and a third party desiring to book lodging (a "guest") for one or more nights have the opportunity to communicate, negotiate, and consummate a booking transaction for transient lodging accommodations pursuant to a direct agreement between a Host and guest to which the Hosting Company is not a party but still facilitates and is entitled to receive payments for Rent on behalf of or for the Host. Merely publishing an advertisement for transient accommodations does not make the publisher a Hosting company.

OCCUPANCY: The use or possession, or the right to the use or possession, of any Room in a Short-Term Dwelling Unit.

OCCUPANT: A natural Person who, for a consideration, uses, possesses or has the right to use or possess any Room in a Short-Term Dwelling Unit under any lease, concession, permit, right of access, license to use or other agreement or otherwise.

OPERATOR: Any Person operating a Short-Term Dwelling Unit in the Town, including, but not limited to, an owner or proprietor of such premises, lessee, sublessee, mortgagee in possession, licensee or any other Person otherwise operating such Short-Term Dwelling Unit and entitled to be paid Rent.

PERMANENT RESIDENT: Any natural Person occupying any Room or Rooms in a Short-Term Dwelling Unit for at least thirty (30) consecutive days shall be considered a Permanent Resident with regard to the period of such Occupancy.

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

RENT: The per diem rental rate or charge received for Occupancy of each Room, valued in money, whether received in money or otherwise, for the Occupancy of a Room in a Short-Term Dwelling Unit for any period of time.

RETURN: Any tax or other return filed or required to be filed as herein provided.

ROOM: Any room or rooms of any kind in any part or portion of a Short-Term Dwelling Unit, which is available for or let out for any purpose other than a place of assembly.

SUPERVISOR: The Town Supervisor of the Town of Clinton.

TOURIST FACILITY: Building, structure of other facility, which may ordinarily or originally be occupied for residential dwelling purposes, that contains or comprises a transient lodging rentable unit, including, but not limited to, "short term" or "vacation rental," or a location that is otherwise made available for transient lodging accommodation for Rent directly by the owner or through an agent, Operator or Hosting Company.

SHERIFF: The Sheriff of Dutchess County or their successor in office.

SHORT-TERM DWELLING UNIT: A facility or portion thereof, which is regularly used and kept open as such for the lodging of guests. For the purposes of this Article this term shall mean and include any facility providing lodging on an overnight basis and shall include but not be limited to hotels, motels, apartment hotels, boarding houses, conference centers, tourist homes, motel courts, bed-and-breakfast establishments, non-hosted short-term rentals, vacation rentals, clubs, campgrounds or similar facilities, by whatever name designated, whether or not meals are served to guests or residents thereof. For the purposes of this Article this term shall not include hosted

short-term rentals. To extent the establishments identified in this definition, i.e. hotels, motels, non-hosted short- term rentals and hosted short-term rentals, are defined in Chapter 250 said terms shall have the meaning proscribed to them in Chapter 250.

TOWN: The Town of Clinton, New York.

§ 210-35. Exempt Organizations and Persons.

Except as otherwise provided in this Section, any use or Occupancy by any of the following shall not be subject to the tax imposed by this Article.

A. The State of New York, or any public corporation (including a public corporation created pursuant to 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;

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 shareholder or individual and no substantial part of the activities of which is carrying on propaganda or otherwise attempting to influence legislation; provided, however, that nothing in this subsection 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 Section;

D. A Permanent Resident of a Short-Term Dwelling Unit;

E. An Exempt Occupant of a Short-Term Dwelling Unit.

§ 210-36. Territorial Limits.

The tax imposed by this Article shall apply only within the territorial limits of the Town.

§ 210-37. Registration.

A. Within ten (10) days after the effective date of this Article or, in the case of Operators commencing business after such effective date, within three (3) days after such commencement or opening, every Operator shall file with the Supervisor

a certificate of registration in a form prescribed by the Supervisor. A Hosting Company may file a certificate of registration on behalf of multiple Operators.

B. The Supervisor or their designee shall, within five (5) days after such registration, issue without charge to each Operator a certificate of authority empowering such Operator to collect the tax from the Occupant and a duplicate thereof for each additional Short-Term Dwelling Unit of such Operator. Each certificate or duplicate shall state the Short-Term Dwelling Unit to which it is applicable. Such certificate of authority shall be prominently displayed by the Operator in such manner that it may be seen and come to the notice of all Occupants and Persons seeking Occupancy. Such certificate shall be nonassignable and nontransferable and shall be surrendered immediately to the Supervisor upon the cessation of business at the Short-Term Dwelling Unit named or upon its sale or transfer.

§ 210-38. Administration and Collection.

A. The tax imposed by this Article shall be administered and collected by the Supervisor, or such other Town officer, agent or employee as the Supervisor may designate, by such means and in such manner as are other taxes which are now collected and administered or as otherwise provided by this Article.

B. The tax to be collected shall be stated and charged separately from the Rent and shown separately on any record thereof, at the time when the Occupancy is arranged or contracted for and charged for, and upon every evidence of Occupancy or any bill or statement of charges made for said Occupancy issued or delivered by the Operator, and the tax shall be paid by the Occupant to the Operator as trustee for and on account of the Town, and the Operator shall be liable for the collection thereof and for the tax. The Operator and any officer of any corporate Operator shall be Personally liable for the tax collected or required to be collected under this Article, and the Operator shall have the same right in respect to collecting the tax from the Occupant, or in respect to nonpayment of the tax by the Occupant, as if the tax were part of the Rent for the Occupancy payable at the time such tax shall become due and owing, including all rights of eviction, dispossession, repossession and enforcement of any innkeeper's lien that he/she may have in the event of nonpayment of the Rent by the Occupant; provided, however, that the Supervisor or officers, employees or agents duly designated by him/her shall be joined as a party in any action or proceeding brought by the Operator to collect or enforce collection of the tax.

C. Notwithstanding anything to contrary, the Town may enter into a voluntary collection agreement with any Hosting Company that provides such agreement, which designates the Hosting Company as solely responsible and liable for collecting and remitting the applicable tax to the Town (the collector) for booking transactions completed through the respective Hosting Company for Short-Term Dwelling Units or Short-Term Dwelling Units located within the Town; and the Host or Operator of the Short-Term Dwelling Unit who is not the collector Hosting Company shall not be responsible for collecting and remitting the tax to the Town on any transaction for which it has received confirmation that the Hosting Company has collected the aforementioned tax and remitted it back to the Town pursuant to a voluntary collection agreement; otherwise, Operators or Hosts of Short-Term Dwelling Units and Short-Term Dwelling Units shall be liable for the collection and remittance of the tax if no such voluntary collection agreement between a Hosting Company and the Town has been executed. For the sole purposes of tax registration, collection, and remittance under this Article, a Hosting Company that enters into a voluntary collections agreement with the Town pursuant to this Section shall assume and be limited to the duties of the Operator for only those booking transactions completed through the respective Hosting Company and pursuant to the terms of an executed voluntary collection agreement, through which the Hosting Company shall collect and remit to the Town its respective portion of the tax.

D. The Supervisor may, whenever they deem it necessary for the proper enforcement of this Article, require that the Occupant file Returns and pay directly to the Supervisor the tax imposed at such times as Returns are required to be filed and payment made over by the Operator.

E. The tax imposed by this Article shall be paid upon any Occupancy on and after the effective date of this Article, although such Occupancy is had pursuant to a contract, lease or other arrangement made prior to such date. Where Rent is paid or charged or billed or falls due on either a weekly, monthly or other term basis, the Rent so paid, charged, billed or falling due shall be subject to the tax herein imposed to the extent that it covers any portion of the period on and after the effective date of this Article.

F. For the purpose of the proper administration of this Article and to prevent evasion of the tax hereby imposed, it shall be presumed that all Rents are subject to tax until the contrary is established, and the burden of proving that a Rent for Occupancy is not taxable hereunder shall be upon the Operator or Occupant. Where an Occupant claims exemption from the tax under the provisions of § 210-35 of this Article, the Rent shall be deemed taxable hereunder unless:

i. The Operator shall receive from the Occupant claiming such an exemption a copy of a New York state sales tax exemption certificate;

ii. The Operator shall receive from the Occupant claiming such exemption a certificate duly executed by an exempt corporation or association certifying that the Occupant, is its agent, representative, or employee, together with a certificate executed by the Occupant that the Occupancy is paid or to be paid by such exempt corporation or association, and is necessary or required in the course of or in connection with the Occupant's duties as a representative of such corporation or association; or

iii. The Operator shall receive from the Occupant claiming such an exemption proof that the Rent for the Short-Term Dwelling Unit is being paid by the County of Dutchess as part of a public assistance program.

iv. The Operator shall receive from the Occupant claiming such an exemption proof of Permanent Resident status.

§ 210-39. Records to be kept.

Every Operator shall keep records of every Occupancy and of all Rent paid, charged or due thereon and of the tax payable thereon, in such form as the Supervisor may by regulation require. Such records shall be available for inspection and examination at any time upon demand by the Supervisor or their duly authorized agent or employee and shall be preserved for a period of three years, except that the Supervisor may consent to their destruction within that period or may require that they be kept together.

§ 210-40. Returns.

A. Every Operator shall file with the Supervisor or their designee a Return of Occupancy and of Rents and of the taxes payable thereon for the three-month periods ending the last day of March, June, September and December on and after the effective date of this Article. Such Returns shall be filed within twenty (20) days from the expiration of the period covered thereby. A Hosting Company may file a Return on behalf of multiple participating Host Operators. The Supervisor may permit or require Returns to be made for other periods upon such dates as it may specify. If the Supervisor deems it necessary in order to ensure the payment of the tax imposed by this Article, it may require Returns to be made for shorter

periods than those prescribed pursuant to the foregoing provisions of this Section and upon such dates as it may specify.

B. The forms of Return shall be prescribed by the Supervisor and shall contain such information as it may deem necessary for the proper administration of this Article. The Supervisor may require amended Returns to be filed within twenty (20) days after providing notice thereof and to contain the information specified in the notice.

C. If a Return required by this Article is not filed, or if a Return is incorrectly filed or is insufficient on its face, the Supervisor shall take such steps as they deem necessary to enforce the filing of such Return or of a corrected Return.

§ 210-41. Payment of Tax.

At the time of filing a Return of Occupancy and of Rents each Operator shall pay to the Supervisor or their designee the taxes imposed by this Article upon the Rents required to be included in such Return, as well as all other moneys collected by the Operator acting or purporting to act under the provisions of this Article. Even though it be judicially determined that the tax collected is invalidly required to be filed, it shall be due from the Operator and payable to the Supervisor on the date prescribed herein for the filing of the Return for such period, without regard to whether a Return is filed or whether the Return which is filed correctly shows the amount of Rents and taxes due thereon. A Hosting Company may make a voluntary payment on behalf of multiple participating Host Operators. Where the Supervisor in their discretion deems it necessary to protect revenues to be obtained under this Article, they may require any Operator required to collect the tax imposed by this Article to file with him/her 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 Supervisor may find to secure the payment of any tax and/or penalties and interest due or which may become due from such Operator. In the event that the Supervisor determines that an Operator is to file such bonds, they shall give notice to such Operator to that effect, specifying the amount of the bond required. The Operator shall file such bond within five (5) days after the giving of such notice unless, within such five days, the Operator shall request, in writing, a hearing before the Supervisor at which the necessity, propriety and amount of the bond shall be determined by the Supervisor. Such determination shall be final and shall be complied with within fifteen (15) days after the giving of notices thereof. In lieu of such bond, securities approved by the Supervisor or cash in such amount as they may prescribe may be deposited with them, which shall be kept in the custody of the Supervisor, who may at any time, without notice of the depositor, apply them to any tax and/or interest or penalties due, and for that purpose the securities may be sold by them at public or private sale without notice to the depositor thereof.

§ 210-42. Determination of Tax.

Any final determination of the amount of any tax payable hereunder 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 therefore is made to the Supreme Court within thirty (30) days after the giving of the notice of such final determination; provided, however, that any such proceeding under Article 78 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 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 Insurance of this state as to solvency and responsibility, in such amount as the 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.

§ 210-43. Disposition of Revenues.

All revenue resulting from the imposition of the tax under this Article shall be paid into the treasury of the Town and shall be credited to and deposited in the general fund of the Town. Such revenues may be used for any lawful purpose.

§ 210-44. Refunds.

A. In the manner provided in this Section, the Supervisor shall refund or credit, without interest, any tax penalty or interest erroneously, illegally, or unconstitutionally collected or paid if application to the Supervisor for such refund shall be made within one (1) year from the payment thereof. Whenever a refund is made by the Supervisor, they shall state their reason therefor in writing. Such an application may be made by the Operator or such other Person that the Operator may designate by signed written authorization. Such application may also be made by an Operator who has collected and paid over such tax to the Supervisor, provided that the application is made within one (1) year of the payment by the Occupant to the Operator, but no actual refund of moneys shall be made to such Operator

until they shall establish to the satisfaction of the Supervisor, that they have repaid to the Occupant the amount for which the application for refund is made. The Supervisor may, in lieu of any refund required to be made, allow credit therefore on payments due or to become 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 Supervisor may receive evidence with respect thereto. After making their determination, the Supervisor 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 that such proceeding is instituted within thirty (30) days 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 Supervisor 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 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 of a tax, interest or penalty which had been determined to be due pursuant to the provisions of §§ 210-41 and 210-47 of this Article where it has had a hearing or an opportunity for a hearing, as provided in said Section, or has failed to avail itself of the remedies therein provided. No refund or credit shall be made of a tax, interest or penalty paid after a determination by the Supervisor made pursuant to this Article unless it be found that such determination was erroneous, illegal or unconstitutional or otherwise improper by the Supervisor after a hearing or on his/her 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.

§ 210-45. 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 them on their application for refund, the Supervisor shall have the option of crediting future tax payments to meet the cost of any settlements or judgments or, at his/her option, may, in the first instance, set up appropriate reserves to meet any decision adverse to the Town.

§ 210-46. Remedies Exclusive.

The remedies provided by § 210-42 and § 210-44 of this Article shall be the exclusive remedies available to any Person for the review of tax liability imposed by this Article, 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 in a nature of a certiorari proceeding under Article 78 of the Civil Practice Law and Rules; provided, however, that a taxpayer may proceed by declaratory judgment if he/she institutes suit within thirty (30) days after a deficiency assessment is made and pays the amount of the deficiency assessment to the Supervisor prior to the institution of such suit and posts a bond for costs as provided in § 210-42 of this Article.

§ 210-47. Penalties and Interest.

A. Any Person failing to file a Return or to pay or pay over any tax to the Supervisor within the time required by this Article shall be subject to a penalty of five percent (5%) of the amount of tax due plus interest at the rate of one percent (1%) of such tax for each month of delay excepting the first month 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 Article. Unpaid penalties and interest may be enforced in the same manner as the tax imposed by this Article.

B. Any Operator or Occupant and any officer of an Operator or Occupant failing to file a Return required by this Article, 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 Article which is willfully false, and any Operator and any officer of a corporate Operator willfully failing to file a bond required to be filed pursuant to § 210-41 of this Article, or failing to file a registration certificate and such data in connection therewith as the Supervisor may by regulation or otherwise require, or failing to display or surrender the certificate of authority as required by this Article or assigning or transferring such certificate of authority; and any Operator or any officer of a corporate Operator willfully failing to charge separately from the Rent the tax herein imposed or willfully failing to state such tax separately on any evidence of Occupancy and on any bill or statement or receipt of Rent issued or employed by the Operator or willfully failing or refusing to collect such tax from the Occupant; any Operator or any officer of a corporate Operator who shall refer or cause reference to be made to this tax in a form or manner other than that required by this Article, and any such Person or Operator failing to keep records required by this Article, shall, in addition to the penalties herein or elsewhere prescribed, be guilty of a misdemeanor, punishable by a fine of up to $1,000, imprisonment for

not more than one (1) year, or both such fine and imprisonment. Officers of a corporate Operator shall be personally liable for the tax collected or required to be collected by such corporation under this Article and penalties and interest thereon and subject to the fines and imprisonment herein authorized.

C. The certificate of the Supervisor to the effect that a tax has not been paid, that a Return, bond or registration certificate has not been filed or that information has not been supplied pursuant to the provisions of this Article shall be presumptive evidence thereof.

§ 210-48. Returns to be Confidential.

It shall be unlawful, except in accordance with proper judicial order or as otherwise provided to the fullest extent permitted by law, for the Supervisor or employee or designee of the Supervisor to divulge or make known in any manner the Rents or other information relating to the business of a taxpayer contained in any Return required under this Article. 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 Supervisor in an action or proceeding under the provisions of this Article or on behalf of any party to any action or proceeding under the provisions of this Article when the Returns or facts shown thereby are directly involved in such action or proceeding, in either of which events the court may require the production of, and may admit in evidence, so much of said Returns or of 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 a taxpayer or his/her duly authorized representative of a certified copy of any Return filed in connection with his/her tax nor to prohibit the publication of statistics so classified to prevent the identification of particular Returns and items thereof or the inspection by the Town Attorney or other legal representatives of the Town or by the District Attorney of any county of the Return of any 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. Returns shall be preserved for three (3) years at which point the Supervisor may direct them to be destroyed.

§ 210-49. Notices and Limitations of Time.

A. Any notice authorized or required under the provisions of this Article may be given to the Person to whom it is intended in a postpaid envelope addressed to such Person at the address given in the last Return filed by him/her pursuant to the provisions of this Article or in any application made by him/her or, if no Return has been filed or application made, then to such address as may be obtainable. The mailing of such notice shall be presumptive evidence of the receipt of the same by the Person to

who addressed. Any period of time which is determined according to the provisions of this Article by the giving of notice shall commence five (5) days after the date of mailing of such notice.

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 Town to levy, appraise, assess, determine or enforce the collection of any tax or penalty provided by this Article. However, except in the case of a willfully false, fraudulent Return with intent to evade the tax, no assessment of additional tax shall be made after the expiration of more than three (3) years from the date of 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 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.

§ 210-50. Proceedings to Recover Tax.

A. Whenever any Operator, any officer of a corporate Operator, any Occupant, or other Person fails to collect and pay over any tax and/or penalty or interest as imposed by this Article, the Town Attorney or other legal representatives of the Town shall, at the request of the Town Board, bring or cause to be brought an action to enforce the payment of the same on behalf of the Town in any court of competent jurisdiction of the State of New York or of any other state or of the United States. If, however, the Supervisor believes that any such Operator, officer, Occupant, or other Person is about to cease business, leave the state, or remove or dissipate the assets out of which the tax or penalties might be satisfied, and that any such tax or penalty will not be paid when due, such tax or penalty may be declared to be immediately due and payable, and the Supervisor may issue a warrant immediately.

B. As an additional or alternate remedy, the Supervisor may request that the Town Assessor, in the preparation of the next assessment roll, assess the amount of such tax or penalty upon the property occupied by business giving rise to such tax or penalty, and this amount shall be levied, collected and enforced in the same manner as taxes upon said property for Town purposes are levied collected, and enforced.

C. Whenever an Operator shall make a sale, transfer or assignment in bulk of any part of the whole of their Short-Term Dwelling Unit or its assets or their lease, license or other agreement or right to possess or operate such facility or of the equipment, furnishings, fixtures, supplies or stock of merchandise or the said premises or lease, license or other agreement or right to possess or operate such Short-Term Dwelling Unit and the equipment, furnishings, fixtures, supplies and stock or merchandise pertaining to the conduct or operation of said Short-Term Dwelling Unit otherwise than in the ordinary and regular prosecution of business, the purchaser, transferee or assignee shall, at least ten (10) days before taking possession of the subject of said sale, transfer or assignment or paying therefor, notify the Supervisor by registered or certified mail of the proposed sale and of the price, terms and conditions thereof, whether or not the seller, transferor or assignor has represented to or informed the purchaser, transferee or assignee that it owes any tax pursuant to this Article 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.

D. Whenever the purchaser, transferee or assignee shall fail to give notice to the Supervisor as required by the preceding subsection or whenever the Supervisor shall inform the purchaser, transferee or assignee that a possible claim for such tax or taxes exists, any sums of money, property or chose in action, or other consideration, which the purchaser, transferee or assignee is required to transfer over, the seller, transferor 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, transferor or assignor to the Town, and the purchaser, transferee or assignee is forbidden to transfer to the seller, transferor or assignor any such sums of money, property or chose in action to the extent of the amount of the Town's claim. For failure to comply with the provisions of this subsection, the purchaser, transferee or assignee, in addition to being subject to the liabilities and remedies imposed under the provisions of the Uniform Commercial Code, shall be Personally liable for the payment to the Town of any such taxes theretofore or thereafter determined to be due to the Town from the seller, transferor or assignor, and such liability may be assessed and enforced in the same manner as the liability for tax under this Article.

§ 210-51. General Powers of Supervisor.

In addition to the powers granted in this Article, the Supervisor is hereby authorized and empowered to:

A. Extend for good cause shown, the time of filing any Return for a period not exceeding thirty (30) days; and for good cause shown, to remit penalties, but not interest; and upon the concurrence of a majority of the Town Board to compromise disputed claims in connection with the taxes hereby imposed;

B. Request information from the County of Dutchess, 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 County of Dutchess, Tax Commission or Treasury Department relative to any Person, notwithstanding any other provision of this Article;

C. Delegate functions hereunder to any officer, employee or agent of the Town;

D. Assess, determine, revise, and readjust the taxes imposed under this Article;

E. Upon the approval of a majority of the Town Board enter into intermunicipal agreements on behalf of the Town for the performance of functions by another governmental entity;

F. Upon the approval of a majority of the Town Board enter into agreements with Hosting companies for the reporting, collection and remittance of the tax provided for in this Article on behalf of participating Hosts;

G. Prescribe methods for confirming the Rents for Occupancy and to confirm the accuracy of information on the taxable and nontaxable Rents;

H. Require any Operator within the Town to keep detailed records of the nature and type of Short-Term Dwelling Unit maintained, nature and type of service rendered, the Rooms available and Rooms occupied daily, leases or Occupancy contracts or arrangements, Rents received, charged and accrued, the names and addresses of the Occupants, whether or not any Occupancy is claimed to be subject to the tax imposed by this Article, and to furnish such information upon request to the Supervisor;

I. Impose as a penalty upon any Operator within the Town any necessary costs of auditing services generated by discrepancies discovered upon audit, in the records of the Operator; and

J. Make, adopt, and amend rules and regulations appropriate to the carrying out of this Article and the purposes thereof.

§ 210-52. Administration of Oaths; Compelling Testimony.

A. The Supervisor or employees or agent(s) duly designated and authorized shall have the power to administer oaths and take affidavits in relation to any matter or proceeding in the exercise of their powers and duties under this Article. The Supervisor 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 the duties hereunder in the enforcement of this Article, and to examine them in relation thereto. The Supervisor shall also have the power to issue commissions for the examination of witnesses who are out of the state, unable to attend, or who are excused from attendance.

B. New York Supreme Court shall have the power to summarily 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 Supervisor under this Article.

C. Any subpoenaed Person who refuses to testify or produce books or records, or who testifies falsely in any material matter pending before the Supervisor under this Article shall be guilty of a misdemeanor, punishment for which shall be a fine of not more than $1,000 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 Supervisor 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 record, except as herein provided otherwise. Such officers shall be the Dutchess County Sheriff and their duly appointed deputies or any officers, employees, agents or other Persons designated by the Supervisor to serve such process.

§ 210-53. Accounting and Reporting of Tax.

From time to time, but no less often than annually, the Supervisor shall provide a report to the Town Board, for its audit and review, of all actions taken pursuant to this Article. The Supervisor's report shall contain a list of all certificates of registration filed or issued to any Operator in the Town or Hosting Company, and for each Operator shall state the Returns filed for all Operators and Hosting companies; the Returns that have not been timely filed by any Operator or Hosting

Company; the amount of tax determined to be payable by any Operator or Hosting Company; the tax paid and collected from any Operator or Hosting Company; any tax that may be due and owing or past due from any Operator or Hosting Company, and any enforcement action taken to collect any tax due under this Article.

§ 210-54. Reference to Tax.

Wherever reference is made in placards or advertisements or in any other publications to the tax imposed by this Article, such reference shall be substantially in the following form: "Tax on Occupancy of Short-Term Dwelling Units", except that in any bill, receipt, statement or other evidence or memorandum of Occupancy or Rent charge issued or employed by the Operator, the term "town tax" will suffice.

2. The invalidity or unenforceability of any section, subsection, paragraph, sentence, clause, provision, or phrase of this Local Law, as declared by the valid judgment of any court of competent jurisdiction to be unconstitutional, shall not affect the validity or enforceability of any other Section, subsection, paragraph, sentence, clause, provision, or phrase of this Local Law, which shall remain in full force and effect.

3. This Local Law is adopted pursuant to Section 1202-11 of the New York State Tax Law, which authorize the Town to adopt the tax herein imposed.

4. To the extent that any provision of this Chapter is inconsistent with Town Law Sections 263, 274-a, 274-b, or any other provision of Article 16 of the Town Law, the provisions of this Chapter are expressly intended to and do hereby supersede any such inconsistent provisions under the Town’s municipal home rule powers, pursuant to Municipal Home Rule Law Sections 10(1)(ii)(a)(14), 10(1)(ii)(a)(22), and 10(1)(ii)(d)(3) to supersede any inconsistent authority.

5. This Local Law shall take effect immediately upon filing with the Secretary of State.