

Village of Ellicottville

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LOCAL LAW NO. 4 OF THE YEAR 2026

A LOCAL LAW IMPOSING A TAX ON THE OCCUPANCY OF HOTEL AND MOTEL ROOMS IN THE VILLAGE OF ELLCOTTVILLE, NEW YORK

BE IT ENACTED by the Board of Trustees of the Village of Ellicottville as follows:

SECTION 1. TITLE

This local law shall be known and may be cited as the "Village of Ellicottville Hotel and Motel Occupancy Tax Law."

SECTION 2. AUTHORITY

This local law is enacted pursuant to the authority granted by Article 9 of the Tax Law of the State of New York and the Municipal Home Rule Law.

SECTION 3. DEFINITIONS

As used in this local law:

(a) "Hotel" or "Motel" means any facility or portion thereof providing lodging to transient occupants for consideration, including but not limited to hotels, motels, boarding houses, tourist homes, bungalow colonies, cottages, cabins, camping facilities, and short-term rental properties.

(b) "Occupant" means a person who, for a period of fewer than thirty (30) consecutive days, either at his or her own expense or at the expense of another, obtains or seeks to obtain lodging, or the use of any room or rooms, in a hotel or motel.

(c) "Operator" means any person conducting the business of renting, leasing, or furnishing any room or rooms in a hotel or motel, or any online platform or marketplace facilitating the collection of rent on behalf of an operator.

(d) "Rent" means the consideration received by an operator for the occupancy of any room or rooms in a hotel or motel, valued in money, whether received in money or otherwise.

(e) "Tax" means the hotel and motel room occupancy tax imposed by this local law.

(f) "Village" means the Village of Ellicottville, Cattaraugus County, New York.

(g) "Village Treasurer" means the duly appointed Treasurer of the Village of Ellicottville or the Treasurer's authorized designee.

(h) "Short-Term Rental Platform" means any internet-based platform, marketplace, or service that facilitates the rental of lodging accommodations for periods of fewer than thirty (30) consecutive days, including but not limited to Airbnb, Vrbo, and similar services.

SECTION 4. IMPOSITION OF TAX

(a) On and after the effective date of this local law, there is hereby imposed and shall be paid a five **percent (5%)** upon the rent for every occupancy of a room or rooms in a hotel or motel located within the Village of Ellicottville.

(b) Such tax shall be paid by the occupant to the operator at the time the rent is paid. Every operator shall collect such tax from the occupant.

(c) No tax shall be imposed where rent is less than two dollars (\$2.00) per day.

(d) The tax imposed by this section shall be in addition to any other tax imposed pursuant to state or local law.

SECTION 5. EXEMPTIONS

The following shall be exempt from the tax imposed by this local law:

(a) Any person as to whom, or any occupancy as to which, it is beyond the power of the Village to impose the tax herein imposed.

(b) Any federal, New York State, or local government agency or officer or employee thereof, when acting in an official capacity.

(c) Any person who has contracted in writing with an operator for a period of thirty (30) or more consecutive days.

SECTION 6. REGISTRATION OF OPERATORS

(a) Every operator shall, within thirty (30) days of the effective date of this local law or within thirty (30) days of commencing business, register with the Village Treasurer and obtain a Certificate of Authority to collect the tax imposed by this local law.

(b) The Certificate of Authority shall be prominently displayed at all times in the hotel or motel for which it was issued.

(c) No fee shall be required for the issuance of a Certificate of Authority.

(d) The Certificate of Authority is non-transferable and shall be surrendered upon cessation of business.

SECTION 7. COLLECTION OF TAX — DUTY OF OPERATOR

(a) Every operator shall collect the tax imposed by this local law from the occupant and shall hold such taxes in trust for the Village until remitted as required by this local law.

(b) The tax shall be stated and charged separately from the rent on all receipts, invoices, or other documentation provided to the occupant.

(c) Short-term rental platforms facilitating the collection of rent shall collect and remit the tax on behalf of operators in accordance with any agreement entered into between the Village and such platforms.

SECTION 8. RETURNS AND REMITTANCE

(a) Every operator shall file a return with the Village Treasurer on a monthly basis, on or before the last day of the month.

(b) Returns shall be made on forms prescribed by the Village Treasurer and shall show:

(i) gross rents;

(ii) total rents subject to tax;

(iii) amount of tax collected; and

(iv) such other information as the Village Treasurer may require.

(c) Every operator shall remit to the Village Treasurer the total amount of tax shown as due on the return, concurrent with the filing of such return.

(d) If a return is not filed by the due date, or if the tax is not paid when due, the operator shall be subject to interest and penalties as provided in Section 10 of this local law.

SECTION 9. RECORDS AND AUDITS

(a) Every operator shall keep detailed records of all rentals and taxes collected for a period of not less than three (3) years. Such records shall be available for inspection and audit by the Village Treasurer or authorized designees at any reasonable time.

(b) The Village Treasurer may examine the books and records of any operator to verify returns filed, or to determine the amount of tax due in cases where no return has been filed.

(c) In the event an operator fails to produce records or refuses inspection, the Village Treasurer may estimate the amount of tax due based on information available.

SECTION 10. INTEREST AND PENALTIES

(a) If any tax imposed by this local law is not paid on or before the due date, there shall be added a penalty of **five percent (5%)** of the tax due for the first month of delinquency and **one percent (1%)** for each additional month or fraction thereof, not to exceed **twenty-five percent (25%)** in the aggregate.

(b) In addition to any penalty, interest shall accrue on unpaid taxes at the rate of **one percent (1%)** per month, or any fraction thereof, from the date the tax was due until paid.

(c) A penalty of **two hundred fifty dollars (\$250)** shall be imposed for failure to file a return when due, separate from any tax-related penalties.

(d) Any operator who willfully fails to collect or remit taxes, falsifies records, or otherwise violates this local law shall be guilty of a misdemeanor and subject to a fine of not less than **one hundred dollars (\$100)** nor more than **one thousand dollars (\$1,000)** for each offense, or imprisonment for a period not to exceed **one (1) year**, or both.

SECTION 11. ENFORCEMENT AND REMEDIES

(a) The Village Treasurer shall have the authority to enforce the provisions of this local law and to collect any tax, interest, or penalty due thereunder.

(b) Any unpaid tax, interest, or penalty shall constitute a debt of the operator to the Village and may be recovered by civil action or proceeding.

(c) The Village may suspend or revoke the Certificate of Authority of any operator who fails to comply with this local law.

(d) The Village may seek injunctive relief to restrain any operator from continuing to do business in violation of this local law.

SECTION 12. DISPOSITION OF REVENUES

All revenues collected pursuant to this local law shall be paid into the general fund of the Village of Ellicottville and may be used for any lawful Village purpose, including tourism promotion, capital improvements, and municipal services.

SECTION 13. ADMINISTRATION

(a) The Village Treasurer shall administer and enforce this local law and shall promulgate such rules and regulations as may be necessary to carry out its provisions.

(b) The Village Treasurer may delegate authority under this local law to other Village employees or officers as deemed appropriate.

SECTION 14. SEVERABILITY

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

SECTION 15. SUPERSESSION

This local law is intended to supersede any inconsistent provisions of any prior local law, ordinance, rule, or regulation of the Village of Ellicottville relating to the same subject matter.

SECTION 16. EFFECTIVE DATE

This local law shall take effect immediately upon filing with the Secretary of State of the State of New York in accordance with the Municipal Home Rule Law

VILLAGE OF ELLICOTVILLE • CATTARAUGUS COUNTY, NEW YORK