



Department of State
Corporations, State Records & UCC

New York State
Department of State
**DIVISION OF CORPORATIONS,
STATE RECORDS AND
UNIFORM COMMERCIAL CODE**
One Commerce Plaza
99 Washington Ave.
Albany, NY 12231-0001
dos.ny.gov

Local Law Filing

Pursuant to Municipal Home Rule Law §27

Local Law Number ascribed by the legislative body of the local government listed below:

6 of the year 20 26

Local Law Title: A Local Law to Amend the Town of Cheektowaga Taxation Law (Chapter 220, Article XI
Occupancy Tax)

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

County City Town Village
(Select one)

of Cheektowaga as follows on the attached pages:
(Name of Local Government)

For Office Use Only

FILED
STATE RECORDS

JUN 09 2026

DEPARTMENT OF STATE

Department of State Local Law Index Number: 6 of the year 20 26

(The local law number assigned by the Department of State for indexing purposes may be different from the local law number ascribed by the legislative body of the local government.)

Local Law Filing

(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 ascribed as local law number 6 of 2026 of the (County)(City)(Town)(Village) of Cheektowaga was duly passed by the Cheektowaga Town Board on May 26 2026 in accordance with the applicable provisions of law.

(Name of Legislative Body)

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, ascribed as local law number _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____ and was (approved)(not approved)(repassed after disapproval) by the _____ on _____ 20____ in accordance with the applicable provisions of law.

(Name of Legislative Body)

(Elective Chief Executive Officer*)

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, ascribed as local law number _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____ and was (approved)(not approved)(repassed after disapproval) by the _____ on _____ 20____

(Name of Legislative Body)

(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, ascribed as local law number _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____ and was (approved)(not approved)(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.

(Name of Legislative Body)

(Elective Chief Executive Officer*)

* 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.

Local Law Filing

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, ascribed as local law number _____ of 20 ____ of the City of _____ having 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.

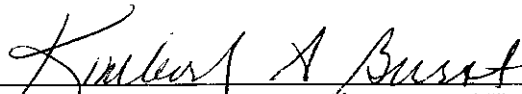
6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed thereto, ascribed as local law number _____ 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 the paragraph _____ above.

(Seal)



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

5/29/26

(Date)

Chapter 220. Taxation

Article XI. Occupancy Tax

§ 220-45. Legislative intent.

This occupancy tax is a way for the Town of Cheektowaga to raise revenue in the same way that other communities do. The application of this occupancy tax includes an apartment hotel, motel, hotel or a boarding house, whether or not meals are served.

§ 220-46. Addition of occupancy tax to the Town Code.

§ 220-47. Definitions.

HOTEL

A building or portion of it which is regularly used and kept open as such for the lodging of guests. The term "hotel" includes an apartment hotel, motel, or a boarding house, whether or not meals are served.

OPERATOR

Any person operating a hotel in the Town of Cheektowaga, 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 hotel.

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 consideration received for occupancy valued in money, whether received in money or otherwise, for the occupancy of a room in a hotel for any period of time.

RETURN

A document designed by the Town and filled out by the operator on a regular basis detailing the rents received for occupancies of rooms in a prescribed time period and the applicable tax payable thereon.

§ 220-48. Tax imposed.

A. The rate of such tax shall not exceed 3% of the per diem rental rate for each room whether such room is rented on a daily or longer basis.

B. All taxes shall be paid by the person liable therefor to the owner of the room for hire in the tourist home, inn, club, hotel, motel or other similar place of public accommodation occupied or to the person entitled to be paid the rent or charge for the room for hire in the tourist home, inn,

club, hotel, motel or other similar place of public accommodation occupied for and on account of the Town of Cheektowaga 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 room for hire in the tourist home, inn, club, hotel, motel or other similar place of public accommodation, or in respect to nonpayment of the tax by the person occupying the room for hire in the tourist home, inn, club, hotel, motel or similar place of public accommodation, as if the taxes were a part of the rent or charge and payable at the same time as the rent or charge.

C. Exemptions: The following shall be exempt from occupancy taxation in the Town of Cheektowaga:

(1) 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;

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

(3) 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 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.

(4) A permanent resident of a hotel or motel. For the purposes of this section, the term "permanent resident" shall mean a natural person occupying any room or rooms in a hotel or motel for at least 30 consecutive days.

§ 220-49. Collection procedure.

A. Within 30 days of the adoption of the enabling local law, all hotels as defined in this article shall return a copy of the certificate of registration on a form prescribed by the Town.

B. All operators of hotels shall submit returns showing amounts owed to the Town for the previous month by the fifth day of each month. Payment shall be received by the Town on the tenth day of each month for all revenue owed to the Town from occupancy tax collected for the preceding month.

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

D. All new hotels completed after the effective date of this article shall file the certificate of registration with the Town prior to receiving a certificate of occupancy.

E. 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.

§ 220-50. Penalties for offenses.

A. Any operator failing to file a return shall pay a penalty of \$100 for each day that the return is late, which may be waived by the Town for good cause shown by resolution of the Town Board.

B. Any tax due shall be subject to a penalty of 5% of the amount of tax due per month, compounded monthly on the 11th day of each month, or any fraction of a month to a maximum of a 25% for taxes owed for each twelve-month period. Upon application, the Town Board may waive by resolution any penalties if the Town Board decides a penalty waiver is authorized by compelling, extenuating circumstances.

§ 220-51. Appeals procedure.

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 therefor is made to the Supreme Court within 30 days after the giving of 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 laws or regulations shall be first deposited and there shall be 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, 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, interest 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.

§ 220-52. Refund.

Where any taxes imposed hereunder shall have been erroneously, illegally, or unconstitutionally collected and application for the refund therefor 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 78 of the Civil Practice Law and

Rules; provided, however, that such proceeding is instituted within 30 days after the giving of the notice of such denial, that a final determination of tax due was not previously made, and that 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 taxes confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding.

§ 220-53. Severability.

If any provisions of this article are held to be unconstitutional or otherwise invalid by any court of competent jurisdiction, the remaining provisions of the article shall remain in effect.

§ 220-54. Effective Date.

This article shall take effect immediately upon filing with the Secretary of State, which will take place immediately subsequent to execution of a law authorizing same by the Governor of the State of New York.