

LOCAL LAW NO. 2-12
CHAUTAUQUA COUNTY

A LOCAL LAW AMENDING LOCAL LAW 2-08 OF THE COUNTY OF CHAUTAUQUA
IMPOSING A TAX ON THE OCCUPANCY OF HOTEL OR MOTEL ROOMS

BE IT ENACTED, by the County Legislature of the County of Chautauqua, New York,
as follows:

Section 1. Legislative History. This local law further amends Local Law 2-08 of the
County of Chautauqua, as previously amended by Local Law 6-09 of the County of Chautauqua.

Section 2. Amendment. Section 3 of Local Law 2-08 of the County of Chautauqua, as
amended by Local Law 6-09 of the County of Chautauqua, is hereby amended to add a new
subsection 22-a, as follows:

22-a. 2012 Amnesty Period.

For the period commencing upon the effective date of this local law and ending
on December 31, 2012, any person registering as an operator pursuant to this local law
for a facility that is not subject to New York State Sales Tax pursuant to the "bungalow
exemption" set forth in § 527.9(e)(5) of Title 20 of the Official Compilation of Codes,
Rules and Regulations of the State of New York, shall not be subject to liability,
penalties, interest, or enforcement proceedings for failure to have previously registered
and collected the tax imposed by this local law on such facility.

Section 3. Effective Date. This Local Law shall take effect upon filing with the
Secretary of State.

Mailed: 7/13/12

Adopted by Legislature: 7/25/12

Public Hearing by County Executive: 8/7/12

Adopted as Local Law 2-12