### City of Auburn, New York

#### **COUNCIL RESOLUTION #46 OF 2024**

# REQUESTING THE CAYUGA COUNTY LEGISLATURE TO SPLIT HOTEL ROOM OCCUPANCY TAX REVENUE COLLECTED WITHIN THE MUNICIPAL BOUNDARIES OF AUBURN WITH THE CITY

| WHEREAS in 1 | 1994, the Cavuga | County Legisl | ature passed a Lo | ocal Law imposi | ng a tax |
|--------------|------------------|---------------|-------------------|-----------------|----------|

April 4, 2024

By Councilor

WHEREAS in 1994, the Cayuga County Legislature passed a Local Law imposing a tax on the occupancy of hotel rooms (Cayuga County Hotel Room Occupancy Tax Law aka Bed Tax or Room Tax).; and

WHEREAS currently the Cayuga County Hotel Room Occupancy Tax Law provides that a tax at the rate of five percent is paid upon the rent for every occupancy of a room or rooms in a hotel in the County and the Cayuga County Treasurer is responsible for the administration and collection of the tax.; and

**WHEREAS** the revenue collected from the Cayuga County Hotel Room Occupancy Tax is credited to a special fund of the county that is dedicated to tourism development and promotion; and

**WHEREAS** upon its original adoption in 1994 the law was a first of its kind in Cayuga County and the Cayuga County Convention and Visitors Bureau (aka the Cayuga County Office of Tourism) was founded to be the not-for-profit corporation charged with administering the hotel room tax revenue funds for tourism promotion and convention development; and

**WHEREAS** over the past 30 years the tourism industry has grown in Cayuga County and across all of New York State as a vital contributor to our modern-day economy and 24 years ago the City of Auburn established our Historic and Cultural Sites Commission which is commissioned as the tourism promotion entity of our City; and

WHEREAS since 2018 the City of Auburn has operated the NYS Equal Rights Heritage Center which includes a local Visitor Information Center and accommodations for visitors and this new center replaced the Visitor Information Center previously located in Auburn that was operated by the Cayuga County Office of Tourism from the late 1990's through 2018; and

WHEREAS as times have changed over the past 30 years the City of Auburn budgets and administers tourism promotion and development on a consistent basis and current programs are a component of the tourism promotion and development of the county as a whole; and

WHEREAS the City of Auburn City Council with this resolution would like to communicate to the Cayuga County Legislature that it is time to rethink the model of funding tourism in this County established 30 years ago and we ask the County Legislature to make changes to the empowering local law to share the revenue collected by the Cayuga County Hotel Room Tax within the municipal boundaries of Auburn with the City of Auburn to assist with funding our City of Auburn Historic and Cultural Sites Commission tourism promotion and development programs.

## City of Auburn, New York

**NOW, THEREFORE, BE IT RESOLVED** that the Mayor and City Council request of the members of the Cayuga County Legislature that they make whatever changes necessary to allow for Cayuga County Hotel Room Occupancy Tax revenues collected within the municipal boundaries of the City of Auburn to be shared evenly between the City of Auburn and Cayuga County; and

**BE IT FURTHER RESOLVED** that the City Clerk forward a certified copy of this resolution to Chairwoman Aileen McNabb-Coleman and all members of the Cayuga County Legislature.

|                             | Ayes | Noes | Excused |
|-----------------------------|------|------|---------|
| Councilor Kent              |      |      |         |
| Councilor Overstreet-Wilson |      |      |         |
| Councilor Cuddy             |      |      |         |
| Councilor Calarco           |      |      |         |
| Mayor Giannettino           |      |      |         |
| Carried and Adopted         |      |      |         |

## City of Auburn, New York

| STATE OF NEW YORK | )           |
|-------------------|-------------|
| COUNTY OF CAYUGA  | ) SS.:<br>) |

I, CHARLES MASON, Clerk of the City of Auburn, Cayuga County, New York (the "City"), DO HEREBY CERTIFY:

That I have compared the annexed abstract of the minutes of the meeting of the Council of the City (the "Council"), held on the 4<sup>th</sup> day of April, 2024, including the Council Resolution #46 of 2024 contained therein, with the original thereof on file in my office, and the attached is a true and correct copy of said original and of the whole of said original so far as the same relates to the subject matters therein referred to.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the City this \_\_ day of April, 2024.

Charles Mason, Clerk City of Auburn, Cayuga County, New York