

5088

2013-2014 Regular Sessions

I N S E N A T E

May 8, 2013

Introduced by Sen. YOUNG -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to allocation of revenue from the hotel and motel taxes in Chautauqua county; and to amend chapter 405 of the laws of 2007, amending the tax law relating to increasing hotel/motel taxes in Chautauqua county, in relation to extending the expiration of such provisions

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. Subdivision 9 of section 1202-j of the tax law, as amended
2 by chapter 686 of the laws of 2007, is amended to read as follows:
3 (9) All revenues resulting from the imposition of the tax under the
4 local laws shall be paid into the treasury of the county of Chautauqua.
5 The revenue derived from such tax, after deducting the amount provided
6 for administering such tax as so authorized by local law, shall be allo-
7 cated as follows: three-fifths of such revenues shall be credited to and
8 deposited in a special tourism and convention fund, thereafter to be
9 allocated by the county [legislature] GOVERNMENT of Chautauqua county
10 through the county budget process for tourism and convention development
11 in such county for the purposes of enhancing and promoting Chautauqua
12 county, its cities, towns and villages through the promotion of tourism,
13 conventions, trade shows, special events and other directly related and
14 supporting activities including, but not limited to, programs to improve
15 the aesthetic qualities of the county; to enhance the environment; to
16 improve infrastructures related to tourism, conventions and trade shows;
17 to develop, operate and maintain parks, recreational facilities and
18 tourist attractions; and such other programs as authorized by local law;
19 and any amount of revenues derived from such tax over three-fifths of
20 such revenues shall be [dedicated solely to] CREDITED TO AND DEPOSITED
21 INTO A SPECIAL LAKE MANAGEMENT AND ENHANCEMENT FUND, THEREAFTER TO BE

EXPLANATION--Matter in *ITALICS* (underscored) is new; matter in brackets [] is old law to be omitted.

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1 ALLOCATED BY THE COUNTY GOVERNMENT OF CHAUTAUQUA COUNTY THROUGH THE
2 COUNTY BUDGET PROCESS SOLELY FOR THE PURPOSES OF MAINTAINING AND ENHANC-
3 ING THE LAKES OF CHAUTAUQUA COUNTY, INCLUDING, BUT NOT LIMITED TO, ENVI-
4 RONMENTALLY RESPONSIBLE CONTROL, TREATMENT, AND/OR REMOVAL OF INVASIVE
5 OR NUISANCE SUBMERGED AQUATIC VEGETATION; SHORELINE MAINTENANCE AND
6 CLEANUP; THE ENHANCEMENT OF LAKES FOR FISHING, BOATING AND OTHER RECRE-
7 ATIONAL ACTIVITIES; REDUCTION OF WATERSHED EROSION, SEDIMENTATION AND
8 NUTRIENT LOADING; PROTECTION OF ENVIRONMENTALLY SENSITIVE SHORELINES;
9 AND SUCH OTHER PROGRAMS AS AUTHORIZED BY LOCAL LAW SPECIFICALLY FOR the
10 enhancement and protection of the lakes and TRIBUTARY streams of Chau-
11 tauqua county [pursuant to programs authorized by local law]. Such local
12 laws shall provide that the county shall be authorized to retain up to a
13 maximum of ten percent of such revenue to defer the necessary expenses
14 of the county in administering such tax AND SUCH PROGRAMS.

15 S 2. Section 2 of chapter 405 of the laws of 2007, amending the tax
16 law relating to increasing hotel/motel taxes in Chautauqua county, as
17 amended by chapter 142 of the laws of 2011, is amended to read as
18 follows:

19 S 2. This act shall take effect December 1, 2007 and shall expire and
20 be deemed repealed November 30, [2013] 2015.

21 S 3. This act shall take effect immediately, provided that the amend-
22 ments to subdivision 9 of section 1202-j of the tax law, made by section
23 one of this act shall not affect the expiration and reversion of such
24 subdivision and shall expire and be deemed repealed therewith.