

STATE OF NEW YORK

10330

IN ASSEMBLY

May 13, 2022

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Englebright)
-- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to increasing and providing for the distribution of the revenue from extending the authorization for the hotel and motel taxes in Suffolk County

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subdivisions 1, 6 and 7 of section 1202-o of the tax law,
2 subdivisions 1 and 6 as amended by chapter 159 of the laws of 2009 and
3 subdivision 7 as amended by section 1 of item C of subpart D of part XXX
4 of chapter 58 of the laws of 2020, are amended to read as follows:

5 (1) Notwithstanding any other provisions of law to the contrary, the
6 county of Suffolk is hereby authorized and empowered to adopt and amend
7 local laws imposing in such county a tax, in addition to any other tax
8 authorized and imposed pursuant to this article, such as the legislature
9 has or would have the power and authority to impose upon persons occupy-
10 ing hotel or motel rooms in such county. For the purposes of this
11 section, ~~[the term]~~ (i) "hotel" or "motel" shall mean and include any
12 facility providing lodging on an overnight basis and shall include those
13 facilities designated and commonly known as "bed and breakfast", inns,
14 cabins, cottages, campgrounds, tourist homes and convention centers, and
15 (ii) "cultural programs and activities" shall mean events, forums, or
16 actions of benefit to the general public that are thematically related
17 to art, music, performing arts or music, or historic or environmental
18 preservation or education.

19 The rates of such tax shall not exceed ~~[three]~~ five and one-half
20 percent of the per diem rental rate for each room, provided, however,
21 that such tax shall not be applicable to a permanent resident of such
22 hotel or motel. For the purposes of this section the term "permanent
23 resident" shall mean a person occupying any room or rooms in a hotel or
24 motel for at least thirty consecutive days.

25 (6) Such local law shall provide that all revenues resulting from the
26 imposition of the tax payable hereunder shall be paid into the treasury
27 of the county of Suffolk and shall be distributed within thirty days of

EXPLANATION--Matter in italics (underscoring) is new; matter in brackets
[-] is old law to be omitted.

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1 receipt by the county proportional to the annual amount due under the
2 following formula: (a) ~~[twenty-four percent of all revenues collected,~~
3 ~~but not more than two]~~ six million dollars per fiscal year, shall be
4 delivered to ~~[the]~~ a not-for-profit tourism promotion agency that has
5 experience with tourism promotion in the Long Island Region which the
6 county of Suffolk contracts with pursuant to the provisions of subdivi-
7 sion five of this section; (b) ~~[ten percent of all revenues collected]~~
8 two million two hundred fifty thousand dollars per fiscal year shall be
9 utilized by the county of Suffolk in support of cultural programs and
10 activities relevant to the continuation and enhancement of the tourism
11 industry ~~[which may be increased one percent each county fiscal year by~~
12 ~~the Suffolk county legislature to an amount not to exceed fifteen~~
13 ~~percent of all revenues collected as such legislature reduces the allo-~~
14 ~~cation for the purposes of paragraph (c) of this subdivision], provided~~
15 that one million dollars per fiscal year shall be utilized in support of
16 cultural programs and activities in the towns of Babylon, Brookhaven,
17 Huntington, Islip and Smithtown; one million dollars per fiscal year
18 shall be utilized in support of cultural programs and activities
19 in the towns of Riverhead, Southold, Shelter Island, Southampton and
20 East Hampton and two hundred fifty thousand dollars per fiscal year
21 shall fund cultural grant programs administered by the county department
22 of economic development and planning; (c) ~~[ten percent of all reven-~~
23 ~~ues collected]~~ one million two hundred fifty thousand dollars per fiscal
24 year shall be utilized by the county of Suffolk for the support of any
25 museum accredited by the American Association of Museums, which is
26 located in such county's first dedicated park and is also listed on the
27 National Register of Historic Places~~[, such amount may be decreased one~~
28 ~~percent each county fiscal year by the Suffolk county legislature to an~~
29 ~~amount not less than five percent of all revenues collected]~~; (d) ~~[eight~~
30 ~~percent of all revenues collected]~~ one million dollars per fiscal year
31 shall be utilized by the county of Suffolk for the support of other
32 museums, and historical societies, historic residences and historic
33 birthplaces~~[, provided that of such eight percent, an amount equal to~~
34 ~~one and one-half percent of all revenue collected shall be utilized by~~
35 ~~the county of Suffolk for program support of a not-for-profit museum~~
36 ~~organization that manages a National Register of Historic Places site in~~
37 ~~Suffolk county that has been named a National Treasure, is part of a~~
38 ~~National Recreational Trail and is a New York state historic site]~~;
39 (d-1) two hundred fifty thousand dollars per fiscal year shall be
40 utilized by the county of Suffolk for program support of a not-for-pro-
41 fit museum organization that manages a National Register of Historic
42 Places site in Suffolk county that has been named a National Treasure,
43 is part of a National Recreational Trail and is a New York state histor-
44 ic site; (e) ~~[twenty percent of all revenues collected]~~ two million five
45 hundred thousand dollars per fiscal year shall be utilized by the county
46 of Suffolk for the care, maintenance, and interpretation for the general
47 public of the historic structures, sites and unique natural areas that
48 are managed by the Suffolk county department of parks and recreation for
49 sites and activities that are open to tourists on a regular and predict-
50 able basis; (f) ~~[not more than two percent of all revenues collected]~~
51 two hundred fifty thousand dollars per fiscal year shall be utilized by
52 the county of Suffolk for the promotion of the county of Suffolk as a
53 film friendly location through the county department of economic devel-
54 opment and ~~[workforce housing]~~ planning; ~~[and]~~ (f-1) three million two
55 hundred fifty thousand dollars per fiscal year shall be deposited into
56 the general fund of the county of Suffolk to be utilized for general

1 park purposes; (g) five hundred thousand dollars per fiscal year shall
2 be utilized by the county of Suffolk for regional marketing and
3 promotion provided that two hundred fifty thousand dollars is delivered
4 to a Long Island regional commercial airport, designated as an official
5 metro airport that does not operate in the same airspace as airports
6 located in New York city and two hundred fifty thousand dollars to an
7 east end tourism agency which the county of Suffolk contracts with to
8 administer programs designed to develop, encourage, solicit and enhance
9 business and tourism on the east end of the county of Suffolk; (h) all
10 remaining revenue collected by the county of Suffolk shall be deposited
11 [into the general fund of such county to be utilized for general park
12 purposes] into a special fund to be designated as the "Suffolk County
13 Infrastructure Fund," to be created by said county therefore separate
14 and apart from any other funds and accounts of the county. Moneys in
15 such fund shall be deposited and secured in the manner provided by
16 section ten of the general municipal law, and, pending expenditure, may
17 be invested in the manner provided by section ten of the general municip-
18 al law. Any interest earned or capital gain realized on monies deposit-
19 ed shall accrue to and become part of the fund. In no event shall monies
20 deposited in the fund be transferred to any other fund except as set
21 forth in this subdivision. Monies in said fund may be appropriated from
22 and transferred or expended in any fiscal year for the planning,
23 design, and construction of a convention center and surrounding infras-
24 tructure, including but not limited to, utilities, underground infras-
25 tructure, wastewater improvements, parking facilities, traffic improve-
26 ments, pedestrian access and multi-modal projects, community impact
27 projects, transportation facilities and related improvements and to
28 repay any indebtedness or obligations incurred, pursuant to local
29 finance law, for these purposes; and (i) the funding amounts identified
30 in paragraphs (a) through (g) of this subdivision shall be increased by
31 one percent over the prior fiscal years' funding each fiscal year.

32 In the event that revenues resulting from the imposition of the tax
33 payable hereunder are insufficient to fund according to the amounts
34 identified in paragraphs (a) through (g) of this subdivision, the county
35 of Suffolk shall utilize funds from the Suffolk County Infrastructure
36 Fund to fund according to the amounts identified in paragraphs (a)
37 through (g) of this subdivision, however, if the funds from the Suffolk
38 County Infrastructure Fund are still insufficient to provide funding
39 according to paragraphs (a) through (g), distributions set forth in
40 paragraphs (a) through (g) of this subdivision shall be reduced on a
41 proportional basis.

42 Schedules of availability of all historic and cultural activities and
43 events funded from any part of these revenues shall be provided to the
44 aforementioned tourism promotion agency which is contracted with by the
45 county of Suffolk so as to enhance tourism promotion and tourist visita-
46 tion.

47 Annually, the department of economic development and [~~workforce hous-~~
48 ~~ing~~] planning of the county of Suffolk shall submit, to the county exec-
49 utive and the county legislature of such county, a report on such
50 department's progress on the promotion of the county of Suffolk as a
51 film friendly location, and annual statistics of the revenue generated
52 pursuant to paragraph (f) of this subdivision.

53 (7) Such local law shall provide for the imposition of a hotel or
54 motel tax [~~until December thirty-first, two thousand twenty-three~~] in
55 perpetuity.

56 § 2. This act shall take effect immediately.