

STATE OF NEW YORK

9318

IN SENATE

May 16, 2022

Introduced by Sen. BROOKS -- 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 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
28 receipt by the county proportional to the annual amount due under the
29 following formula: (a) [~~twenty-four percent of all revenues collected,~~

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

LBD15798-03-2

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

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

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

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

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

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

54 § 2. This act shall take effect immediately.