

STATE OF NEW YORK

2609

2023-2024 Regular Sessions

IN SENATE

January 23, 2023

Introduced by Sen. GRIFFO -- read twice and ordered printed, and when printed to be committed to the Committee on Racing, Gaming and Wagering

AN ACT to amend the racing, pari-mutuel wagering and breeding law and the tax law, in relation to taxes on gaming revenues

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

1 Section 1. Subparagraph 2 of paragraph (b) of subdivision 1 of section
2 1351 of the racing, pari-mutuel wagering and breeding law, as amended by
3 section 1 of part 000 of chapter 59 of the laws of 2021, is amended to
4 read as follows:

5 (2) The commission shall report their recommendation solely based on
6 the criteria listed in subparagraph one of this paragraph to the direc-
7 tor of the division of budget who will make a final approval; provided,
8 if the director does not grant a lower slot machine tax rate, the slot
9 machine tax rate shall be five percentage points less for such facility
10 than provided in paragraph (a) of this subdivision.

11 § 2. Subparagraph (i) of paragraph 1 of subdivision b of section 1612
12 of the tax law, as amended by section 1 of part R of chapter 39 of the
13 laws of 2019, is amended to read as follows:

14 (i) less ten percent of the total revenue wagered after payout for
15 prizes to be retained by the division for operation, administration, and
16 procurement purposes, provided, however, a vendor track located within
17 Oneida county, within fifteen miles of a Native American class III
18 gaming facility, that has maintained, or can demonstrate to the satis-
19 faction of the gaming commission that reasonable efforts have been made
20 to maintain, at least ninety percent of full-time equivalent employees
21 as they employed in the year two thousand sixteen, may, for each quarter
22 this subparagraph is effective, withhold up to seventy-five percent of
23 such funds for operational expenses provided such vendor track has filed
24 an affirmation with the gaming commission certifying that this addi-

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

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1 tional amount is necessary to raise revenues to the same level as
2 expenses during the previous quarter;

3 § 3. Severability clause. If any clause, sentence, paragraph, subdivi-
4 sion, section or part of this act shall be adjudged by any court of
5 competent jurisdiction to be invalid, such judgment shall not affect,
6 impair, or invalidate the remainder thereof, but shall be confined in
7 its operation to the clause, sentence, paragraph, subdivision, section
8 or part thereof directly involved in the controversy in which such judg-
9 ment shall have been rendered. It is hereby declared to be the intent of
10 the legislature that this act would have been enacted even if such
11 invalid provisions had not been included herein.

12 § 4. This act shall take effect immediately; provided that the amend-
13 ments to subdivision 1 of section 1351 of the racing, pari-mutuel wager-
14 ing and breeding law made by section one of this act shall be subject to
15 the expiration and reversion of such subdivision, and shall expire and
16 be deemed repealed therewith; and provided, further, that the amendments
17 to subparagraph (i) of paragraph 1 of subdivision b of section 1612 of
18 the tax law made by section two of this act shall be subject to the
19 expiration and reversion of such subparagraph pursuant to section 3 of
20 part I of chapter 61 of the laws of 2017, as amended, and shall expire
21 and be deemed repealed therewith.