

STATE OF NEW YORK

9098

2025-2026 Regular Sessions

IN ASSEMBLY

September 12, 2025

Introduced by M. of A. SIMPSON -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to the use of revenues from hotel or motel taxes in the county of Essex

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

1 Section 1. Subdivision 10 of section 1202-s of the tax law, as added
2 by section 1 of part T of chapter 406 of the laws of 1999, is amended to
3 read as follows:

4 (10) All revenues resulting from the imposition of the tax under the
5 local laws shall be paid into the treasury of the county of Essex and
6 shall be credited and deposited into [~~a special tourism development and~~
7 ~~promotion fund, thereafter to be allocated for publicizing the advan-~~
8 ~~tages of the county of Essex pursuant to subdivision fourteen of section~~
9 ~~two hundred twenty-four of the county law] the general fund of the coun-
10 ty thereby to be allocated at the discretion of the county legislature
11 of the county of Essex for the purposes of economic development, and
12 tourism and promotion; provided, however, that [~~such local laws shall~~
13 ~~provide that~~] the county shall[+]~~

14 ~~a-~~] be authorized to retain up to a maximum of [~~five~~] ten percent of
15 such revenue to defer the necessary expenses of the county in adminis-
16 tering such tax[+]

17 ~~b. endeavor to expend the revenues in such fund in a manner reasonably~~
18 ~~intended to publicize the areas within the county of Essex commensurate~~
19 ~~with the amount of revenues generated from such areas; and~~

20 ~~c. contract with the Lake Placid-Essex county visitors bureau, for the~~
21 ~~expenditure of the revenues in such fund pursuant to subdivision four-~~
22 ~~teen of section two hundred twenty-four of the county law, provided~~
23 ~~however that the county of Essex may terminate such contract and/or~~
24 ~~enter into other contracts in the event that the Lake Placid-Essex coun-~~
25 ~~ty visitors bureau dissolves or [in the determination of the board of~~

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

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1 ~~supervisors of the county of Essex after public hearing]~~ ceases to
2 adequately perform such contract]. The revenue derived from the tax,
3 after deducting the amount provided for administering such tax, as so
4 authorized by local law, shall be allocated to enhance the general econ-
5 omy and economic development, and the promotion and development of tour-
6 ism of Essex county, its cities, towns and villages, through economic
7 development and tourism and activities, and other directly related and
8 supporting activities.

9 § 2. This act shall take effect immediately.