S T A T E   O F   N E W   Y O R K

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5476

2009-2010 Regular Sessions

I N   S E N A T E

May 11, 2009
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Introduced by COMMITTEE ON RULES -- 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, providing for
  the distribution of the revenue from and extending the authorization
  for the hotel and motel taxes in Suffolk county

  THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-
BLY, 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 added by chapter 689 of the laws of 1992, the
 3 opening paragraph of subdivision 6 as amended by chapter 162 of the laws
 4 of 1996 and subdivision 7 as amended by chapter 583 of the laws of 2005,
 5 are amended to read as follows:
 6   (1) Notwithstanding any other provisions of law to the contrary, the
 7 county of Suffolk is hereby authorized and empowered to adopt and amend
 8 local laws imposing in such county a tax, in addition to any other tax
 9 authorized and imposed pursuant to this article, such as the legislature
10 has or would have the power and authority to impose upon persons occupy-
11 ing hotel or motel rooms in such county. For the purposes of this
12 section, the term "hotel" or "motel" shall mean and include any facility
13 providing lodging on an overnight basis and shall include those facili-
14 ties designated and commonly known as "bed and breakfast", inns, cabins,
15 cottages, campgrounds, tourist homes and convention centers.
16   The rates of such tax shall not exceed [three-fourths of one] THREE
17 percent of the per diem rental rate for each room, provided, however,
18 that such tax shall not be applicable to a permanent resident of such
19 hotel or motel. For the purposes of this section the term "permanent
20 resident" shall mean a person occupying any room or rooms in a hotel or
21 motel for at least thirty consecutive days.
22   (6) Such local law shall provide that all revenues resulting from the
23 imposition of the tax payable hereunder shall be paid into the treasury

         EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets
                        [ ] is old law to be omitted.
                                                            LBD10613-03-9

 1 of the county of Suffolk and shall be distributed within thirty days of
 2 receipt by the county under the following formula: [sixty-six and two-
 3 thirds] (A) TWENTY-FOUR percent of all revenues collected, BUT NOT MORE
 4 THAN TWO MILLION DOLLARS PER FISCAL YEAR, shall be delivered to the
 5 tourism promotion agency which the county of Suffolk contracts with
 6 pursuant to the provisions of subdivision five of this section [and
 7 thirty-three and one-third]; (B) TEN percent of all revenues COLLECTED
 8 shall be utilized by the county of Suffolk in support of cultural
 9 programs and activities relevant to the continuation and enhancement of
10 the tourism industry [subject to the final approval of] WHICH MAY BE
11 INCREASED ONE PERCENT EACH COUNTY FISCAL YEAR BY the Suffolk county
12 legislature [which approval shall apportion such revenues between: (a)]
13 TO AN AMOUNT NOT TO EXCEED FIFTEEN PERCENT OF ALL REVENUES COLLECTED AS
14 SUCH LEGISLATURE REDUCES THE ALLOCATION FOR THE PURPOSES OF PARAGRAPH
15 (C) OF THIS SUBDIVISION; (C) TEN PERCENT OF ALL REVENUES COLLECTED SHALL
16 BE UTILIZED BY THE COUNTY OF SUFFOLK FOR THE SUPPORT OF ANY MUSEUM
17 ACCREDITED BY THE AMERICAN ASSOCIATION OF MUSEUMS, WHICH IS LOCATED IN
18 SUCH COUNTY'S FIRST DEDICATED PARK AND IS ALSO LISTED ON THE NATIONAL
19 REGISTER OF HISTORIC PLACES, SUCH AMOUNT MAY BE DECREASED ONE PERCENT
20 EACH COUNTY FISCAL YEAR BY THE SUFFOLK COUNTY LEGISLATURE TO AN AMOUNT
21 NOT LESS THAN FIVE PERCENT OF ALL REVENUES COLLECTED; (D) EIGHT PERCENT
22 OF ALL REVENUES COLLECTED SHALL BE UTILIZED BY THE COUNTY OF SUFFOLK FOR
23 THE SUPPORT OF OTHER MUSEUMS, AND HISTORICAL SOCIETIES, HISTORIC RESI-
24 DENCES AND HISTORIC BIRTHPLACES, PROVIDED THAT OF SUCH EIGHT PERCENT, AN
25 AMOUNT EQUAL TO ONE AND ONE-HALF PERCENT OF ALL REVENUE COLLECTED SHALL
26 BE UTILIZED BY THE COUNTY OF SUFFOLK FOR PROGRAM SUPPORT OF A
27 NOT-FOR-PROFIT MUSEUM ORGANIZATION THAT MANAGES A NATIONAL REGISTER OF
28 HISTORIC PLACES SITE IN SUFFOLK COUNTY THAT HAS BEEN NAMED A NATIONAL
29 TREASURE, IS PART OF A NATIONAL RECREATIONAL TRAIL AND IS A NEW YORK
30 STATE HISTORIC SITE; (E) TWENTY PERCENT OF ALL REVENUES COLLECTED SHALL
31 BE UTILIZED BY THE COUNTY OF SUFFOLK FOR the care, maintenance, and
32 interpretation for the general public of the historic structures, sites
33 and unique natural areas that are managed by the Suffolk county depart-
34 ment of parks and recreation for sites and activities that are open to
35 tourists on a regular and predictable basis[, and (b) program support of
36 non-profit museums and cultural organizations in Suffolk county]; (F)
37 NOT MORE THAN TWO PERCENT OF ALL REVENUES COLLECTED BY THE COUNTY OF
38 SUFFOLK FOR THE PROMOTION OF THE COUNTY OF SUFFOLK AS A FILM FRIENDLY
39 LOCATION THROUGH THE COUNTY DEPARTMENT OF ECONOMIC DEVELOPMENT AND WORK-
40 FORCE HOUSING; AND (G) ALL REMAINING REVENUE COLLECTED BY THE COUNTY OF
41 SUFFOLK SHALL BE DEPOSITED INTO THE GENERAL FUND OF SUCH COUNTY TO BE
42 UTILIZED FOR GENERAL PARK PURPOSES.
43   Schedules of availability of all historic and cultural activities and
44 events funded from any part of these revenues shall be provided to the
45 aforementioned tourism promotion agency which is contracted with by the
46 county of Suffolk so as to enhance tourism promotion and tourist visita-
47 tion.
48   ANNUALLY, THE DEPARTMENT OF ECONOMIC DEVELOPMENT AND WORKFORCE HOUSING
49 OF THE COUNTY OF SUFFOLK SHALL SUBMIT, TO THE COUNTY EXECUTIVE AND THE
50 COUNTY LEGISLATURE OF SUCH COUNTY, A REPORT ON SUCH DEPARTMENT'S
51 PROGRESS ON THE PROMOTION OF THE COUNTY OF SUFFOLK AS A FILM FRIENDLY
52 LOCATION, AND ANNUAL STATISTICS OF THE REVENUE GENERATED PURSUANT TO
53 PARAGRAPH (F) OF THIS SUBDIVISION.
54   (7) Such local law shall provide for the imposition of a hotel or
55 motel tax until December thirty-first, two thousand [ten] FIFTEEN.
56   S 2. This act shall take effect immediately.