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

5476

2009-2010 Regular Sessions

I N S E N A T E

May 11, 2009

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 ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Subdivisions 1, 6 and 7 of section 1202-o of the tax law, subdivisions 1 and 6 as added by chapter 689 of the laws of 1992, the opening paragraph of subdivision 6 as amended by chapter 162 of the laws of 1996 and subdivision 7 as amended by chapter 583 of the laws of 2005, are amended to read as follows:

(1) Notwithstanding any other provisions of law to the contrary, the county of Suffolk is hereby authorized and empowered to adopt and amend local laws imposing in such county a tax, in addition to any other tax authorized and imposed pursuant to this article, such as the legislature has or would have the power and authority to impose upon persons occupying hotel or motel rooms in such county. For the purposes of this section, the term "hotel" or "motel" shall mean and include any facility providing lodging on an overnight basis and shall include those facilities designated and commonly known as "bed and breakfast", inns, cabins, cottages, campgrounds, tourist homes and convention centers.

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

(6) Such local law shall provide that all revenues resulting from the 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.

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of the county of Suffolk and shall be distributed within thirty days of receipt by the county under the following formula: [sixty-six and two-thirds] (A) TWENTY-FOUR percent of all revenues collected, BUT NOT MORE THAN TWO MILLION DOLLARS PER FISCAL YEAR, shall be delivered to the tourism promotion agency which the county of Suffolk contracts with pursuant to the provisions of subdivision five of this section [and thirty-three and one-third]; (B) TEN percent of all revenues COLLECTED shall be utilized by the county of Suffolk in support of cultural programs and activities relevant to the continuation and enhancement of the tourism industry [subject to the final approval of] WHICH MAY BE INCREASED ONE PERCENT EACH COUNTY FISCAL YEAR BY the Suffolk county legislature [which approval shall apportion such revenues between: (a)] TO AN AMOUNT NOT TO EXCEED FIFTEEN PERCENT OF ALL REVENUES COLLECTED AS SUCH LEGISLATURE REDUCES THE ALLOCATION FOR THE PURPOSES OF PARAGRAPH (C) OF THIS SUBDIVISION; (C) TEN PERCENT OF ALL REVENUES COLLECTED SHALL BE UTILIZED BY THE COUNTY OF SUFFOLK FOR THE SUPPORT OF ANY MUSEUM ACCREDITED BY THE AMERICAN ASSOCIATION OF MUSEUMS, WHICH IS LOCATED IN SUCH COUNTY'S FIRST DEDICATED PARK AND IS ALSO LISTED ON THE NATIONAL REGISTER OF HISTORIC PLACES, SUCH AMOUNT MAY BE DECREASED ONE PERCENT EACH COUNTY FISCAL YEAR BY THE SUFFOLK COUNTY LEGISLATURE TO AN AMOUNT NOT LESS THAN FIVE PERCENT OF ALL REVENUES COLLECTED; (D) EIGHT PERCENT OF ALL REVENUES COLLECTED SHALL BE UTILIZED BY THE COUNTY OF SUFFOLK FOR THE SUPPORT OF OTHER MUSEUMS, AND HISTORICAL SOCIETIES, HISTORIC RESIDENCES AND HISTORIC BIRTHPLACES, PROVIDED THAT OF SUCH EIGHT PERCENT, AN AMOUNT EQUAL TO ONE AND ONE-HALF PERCENT OF ALL REVENUE COLLECTED SHALL BE UTILIZED BY THE COUNTY OF SUFFOLK FOR PROGRAM SUPPORT OF A NOT-FOR-PROFIT MUSEUM ORGANIZATION THAT MANAGES A NATIONAL REGISTER OF HISTORIC PLACES SITE IN SUFFOLK COUNTY THAT HAS BEEN NAMED A NATIONAL TREASURE, IS PART OF A NATIONAL RECREATIONAL TRAIL AND IS A NEW YORK STATE HISTORIC SITE; (E) TWENTY PERCENT OF ALL REVENUES COLLECTED SHALL BE UTILIZED BY THE COUNTY OF SUFFOLK FOR the care, maintenance, and interpretation for the general public of the historic structures, sites and unique natural areas that are managed by the Suffolk county department of parks and recreation for sites and activities that are open to tourists on a regular and predictable basis[, and (b) program support of non-profit museums and cultural organizations in Suffolk county]; (F) NOT MORE THAN TWO PERCENT OF ALL REVENUES COLLECTED BY THE COUNTY OF SUFFOLK FOR THE PROMOTION OF THE COUNTY OF SUFFOLK AS A FILM FRIENDLY LOCATION THROUGH THE COUNTY DEPARTMENT OF ECONOMIC DEVELOPMENT AND WORKFORCE HOUSING; AND (G) ALL REMAINING REVENUE COLLECTED BY THE COUNTY OF SUFFOLK SHALL BE DEPOSITED INTO THE GENERAL FUND OF SUCH COUNTY TO BE UTILIZED FOR GENERAL PARK PURPOSES.

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

ANNUALLY, THE DEPARTMENT OF ECONOMIC DEVELOPMENT AND WORKFORCE HOUSING OF THE COUNTY OF SUFFOLK SHALL SUBMIT, TO THE COUNTY EXECUTIVE AND THE COUNTY LEGISLATURE OF SUCH COUNTY, A REPORT ON SUCH DEPARTMENT'S PROGRESS ON THE PROMOTION OF THE COUNTY OF SUFFOLK AS A FILM FRIENDLY LOCATION, AND ANNUAL STATISTICS OF THE REVENUE GENERATED PURSUANT TO PARAGRAPH (F) OF THIS SUBDIVISION.

(7) Such local law shall provide for the imposition of a hotel or motel tax until December thirty-first, two thousand [ten] FIFTEEN.

S 2. This act shall take effect immediately.