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

8076--A

2013-2014 Regular Sessions

I N A S S E M B L Y

June 18, 2013

Introduced by M. of A. PEOPLES-STOKES -- read once and referred to the Committee on Ways and Means -- recommitted to the Committee on Ways and Means in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to capital awards to certain vendor tracks and disposition of revenues

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Subparagraph (ii) of paragraph 1 of subdivision b of section 1612 of the tax law is amended by adding two new clauses (J) and (K) to read as follows:

(J) NOTWITHSTANDING CLAUSES (A), (B), (C), (D) AND (E) OF THIS SUBPARAGRAPH, WHEN A VENDOR TRACK IS LOCATED WITHIN ONTARIO, GENESEE OR ERIE COUNTIES, AT A RATE SEVEN AND ONE-HALF (7.5) PERCENTAGE POINTS GREATER THAN THE PERCENTAGE OF THE TOTAL REVENUE WAGERED AT THE VENDOR TRACK WHICH WOULD OTHERWISE BE APPLICABLE AND PAYABLE UNDER CLAUSE (A), (B), (C), (D), OR (E) OF THIS SUBPARAGRAPH.

(K) NOTWITHSTANDING CLAUSES (A), (B), (C), (D), (E) AND (J) OF THIS SUBPARAGRAPH, WHEN A VENDOR TRACK IS LOCATED WITHIN ONTARIO OR GENESEE COUNTIES, EFFECTIVE ON THE DATE THAT A NATIVE AMERICAN CASINO OPENS TO THE GENERAL PUBLIC IN ANY OF MONROE, ORLEANS, GENESEE, LIVINGSTON, ONTARIO OR WAYNE COUNTIES, AT A RATE TEN PERCENTAGE POINTS GREATER THAN THE PERCENTAGE OF THE TOTAL REVENUE WAGERED AT THE VENDOR TRACK WHICH WOULD OTHERWISE BE APPLICABLE AND PAYABLE UNDER CLAUSE (A), (B), (C), (D), OR (E) OF THIS SUBPARAGRAPH.

S 2. Paragraph 3 of subdivision f of section 1617-a of the tax law, as added by section 2 of part O of chapter 61 of the laws of 2011, is amended to read as follows:

(3) For each video lottery facility, the annual value of the free play allowance credits authorized for use by the operator pursuant to this

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

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subdivision shall not exceed an amount equal to ten percent of the total amount wagered on video lottery games after payout of prizes; PROVIDED HOWEVER, THAT THE FREE PLAY ALLOWANCE CREDITS AUTHORIZED FOR USE BY AN OPERATOR IN ONTARIO, GENESEE AND ERIE COUNTIES SHALL NOT EXCEED AN AMOUNT EQUAL TO FIFTEEN PERCENT OF THE TOTAL AMOUNT WAGERED ON VIDEO LOTTERY GAMES AFTER THE PAYOUT OF PRIZES. The division shall establish procedures to assure that free play allowance credits do not exceed such amount.

S 3. The division of the lottery is authorized and directed to reimburse to any vendor track located within the geographic area set forth in paragraph 12(a)(1) of the Nation-State Gaming Compact between the Seneca Nation of Indians and the State of New York executed on August 18, 2002, as amended, the full amount of all documented expenses incurred by such vendor track in removing any use of the word "casino" or "slot machine" from their signage, Internet websites, marketing pieces and other promotional material, and adopting new alternative business trademarks, trade names and logos which do not make use of the word "casino" or "slot machine".

S 4. This act shall take effect immediately.