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

1900

2013-2014 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 9, 2013

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

AN ACT to amend the tax law, in relation to extending the authority of the county of Nassau to impose hotel and motel taxes in Nassau county; and to amend chapter 179 of the laws of 2000, amending the tax law relating to hotel and motel taxes in Nassau county and a surcharge on tickets to places of entertainment in such county in relation to extending certain provisions thereof

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

Section 1. Subdivision 7 of section 1202-q of the tax law, as amended by chapter 382 of the laws of 2011, is amended and a new subdivision 13 is added to read as follows:

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

(13) ALL HOTEL AND MOTEL TAXES AND SURCHARGES ON TICKETS TO PLACES OF ENTERTAINMENT COLLECTED IN INCORPORATED VILLAGES LOCATED IN SAID COUNTY WITH A POPULATION IN EXCESS OF FORTY-TWO THOUSAND NINE HUNDRED NINETY-NINE RESIDENTS, USING THE POPULATION FIGURES IN THE LATEST DECENNIAL FEDERAL CENSUS, DERIVED FROM ALL SUCH SOURCES WITHIN THE GEOGRAPHICAL AREA OR ZIP CODE COVERED BY ANY SUCH VILLAGE, WHICHEVER IS LARGER, SHALL BE PAID OVER TO THE TREASURER OF SUCH VILLAGE FOR DEPOSIT TO ITS GENERAL FUND FOR TAXPAYER RELIEF. PROVIDED FURTHER, THAT ANY SUCH VILLAGE SHALL APPORTION AT LEAST TWO-THIRDS OF ALL SUCH REVENUES RECEIVED TO A SPECIAL TAXPAYER RELIEF FUND TO ASSIST SUCH VILLAGES TO REDUCE AND/OR MINIMIZE REAL PROPERTY TAXES; DEFRAY THE COST AND EXPENSE OF THE TREATMENT, MANAGEMENT, DISPOSAL AND TRANSPORTATION OF MUNICIPAL WASTE AND SOLID WASTE, AND TO DEFRAY THE COST OF MAINTAINING MANDATED CONSERVATION AND ENVIRONMENTAL CONTROL PROGRAMS.

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

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S 2. Section 6 of chapter 179 of the laws of 2000, amending the tax law relating to hotel and motel taxes in Nassau county and a surcharge on tickets to places of entertainment in such county, as amended by chapter 382 of the laws of 2011, is amended to read as follows:

S 6. This act shall take effect immediately, except that section five of this act shall take effect on the same date as a chapter of the laws of 2000 amending the public authorities law and the tax law relating to creating the Nassau county interim finance authority takes effect; provided, further, that sections two, three and four of this act shall expire and be deemed repealed December 31, [2013] 2015.

S 3. This act shall take effect immediately.