

7431

2013-2014 Regular Sessions

I N   A S S E M B L Y

May 16, 2013

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

AN ACT to amend the tax law, in relation to allocation of revenue from the hotel and motel taxes in Chautauqua county; and to amend chapter 405 of the laws of 2007, amending the tax law relating to increasing hotel/motel taxes in Chautauqua county, in relation to extending the expiration of such provisions

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

1     Section 1. Subdivision 9 of section 1202-j of the tax law, as amended  
2     by chapter 686 of the laws of 2007, is amended to read as follows:  
3     (9) All revenues resulting from the imposition of the tax under the  
4     local laws shall be paid into the treasury of the county of Chautauqua.  
5     The revenue derived from such tax, after deducting the amount provided  
6     for administering such tax as so authorized by local law, shall be allocated as follows: three-fifths of such revenues shall be credited to and  
7     deposited in a special tourism and convention fund, thereafter to be  
8     allocated by the county [legislature] GOVERNMENT of Chautauqua county  
9     through the county budget process for tourism and convention development  
10    in such county for the purposes of enhancing and promoting Chautauqua  
11    county, its cities, towns and villages through the promotion of tourism,  
12    conventions, trade shows, special events and other directly related and  
13    supporting activities including, but not limited to, programs to improve  
14    the aesthetic qualities of the county; to enhance the environment; to  
15    improve infrastructures related to tourism, conventions and trade shows;  
16    to develop, operate and maintain parks, recreational facilities and  
17    tourist attractions; and such other programs as authorized by local law;  
18    and any amount of revenues derived from such tax over three-fifths of  
19    such revenues shall be [dedicated solely to] CREDITED TO AND DEPOSITED  
20    INTO A SPECIAL LAKE MANAGEMENT AND ENHANCEMENT FUND, THEREAFTER TO BE  
21    ALLOCATED BY THE COUNTY GOVERNMENT OF CHAUTAUQUA COUNTY THROUGH THE  
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EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets [ ] is old law to be omitted.

LBD10573-04-3

1 COUNTY BUDGET PROCESS SOLELY FOR THE PURPOSES OF MAINTAINING AND ENHANC-  
2 ING THE LAKES OF CHAUTAUQUA COUNTY, INCLUDING, BUT NOT LIMITED TO, ENVI-  
3 RONMENTALLY RESPONSIBLE CONTROL, TREATMENT, AND/OR REMOVAL OF INVASIVE  
4 OR NUISANCE SUBMERGED AQUATIC VEGETATION; SHORELINE MAINTENANCE AND  
5 CLEANUP; THE ENHANCEMENT OF LAKES FOR FISHING, BOATING AND OTHER RECRE-  
6 ATIONAL ACTIVITIES; REDUCTION OF WATERSHED EROSION, SEDIMENTATION AND  
7 NUTRIENT LOADING; PROTECTION OF ENVIRONMENTALLY SENSITIVE SHORELINES;  
8 AND SUCH OTHER PROGRAMS AS AUTHORIZED BY LOCAL LAW SPECIFICALLY FOR the  
9 enhancement and protection of the lakes and TRIBUTARY streams of Chau-  
10 tauqua county [pursuant to programs authorized by local law]. Such local  
11 laws shall provide that the county shall be authorized to retain up to a  
12 maximum of ten percent of such revenue to defer the necessary expenses  
13 of the county in administering such tax AND SUCH PROGRAMS.

14 S 2. Section 2 of chapter 405 of the laws of 2007, amending the tax  
15 law relating to increasing hotel/motel taxes in Chautauqua county, as  
16 amended by chapter 142 of the laws of 2011, is amended to read as  
17 follows:

18 S 2. This act shall take effect December 1, 2007 and shall expire and  
19 be deemed repealed November 30, [2013] 2015.

20 S 3. This act shall take effect immediately, provided that the amend-  
21 ments to subdivision 9 of section 1202-j of the tax law, made by section  
22 one of this act shall not affect the expiration and reversion of such  
23 subdivision and shall expire and be deemed repealed therewith.