STATE OF NEW YORK

4468

2021-2022 Regular Sessions

IN ASSEMBLY

February 4, 2021

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

AN ACT to amend the tax law, in relation to operational expenses of certain gaming facilities; and to amend part I of chapter 61 of the laws of 2017 amending the tax law relating to operational expenses of certain gaming facilities, in relation to extending the provisions of such part

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subparagraph (i) of paragraph 1 of subdivision b of section 1612 of the tax law, as amended by section 1 of part R of chapter 39 of the laws of 2019, is amended to read as follows:

(i) less ten percent of the total revenue wagered after payout for prizes to be retained by the division for operation, administration, and procurement purposes, provided, however, a vendor track located within Oneida county, within fifteen miles of a Native American class III gaming facility, that has maintained at least ninety percent of full-time equivalent employees as they employed in the year two thousand sixteen, may, for each quarter this subparagraph is effective, withhold up to seventy-five percent of such funds for operational expenses provided such vendor track has filed an affirmation with the gaming commission certifying that this additional amount is necessary to raise revenues to the same level as expenses during the previous quarter**, and provided further, however, that the maximum vendor fee for such vendor track shall not exceed the vendor fee that such vendor track received during state fiscal year two thousand fourteen--two thousand fifteen as such fee is adjusted for horsemen's share, marketing expenses, capital awards and administrative fees**;

§ 2. Section 3 of part I of chapter 61 of the laws of 2017 amending the tax law relating to operational expenses of certain gaming facili-

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

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ties, as amended by chapter 68 of the laws of 2019, is amended to read as follows:

§ 3. This act shall take effect immediately and shall expire and be deemed repealed June 21, [~~2021~~] **2023**.

§ 3. This act shall take effect immediately; provided that the amendments to subparagraph (i) of paragraph 1 of subdivision b of section 1612 of the tax law made by section one of this act shall not affect the expiration of such subparagraph and shall be deemed to expire therewith.