STATE OF NEW YORK

6581

2023-2024 Regular Sessions

IN ASSEMBLY

April 19, 2023

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; 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; to repeal certain provisions of the tax law relating thereto; and providing for the repeal of certain provisions upon expiration thereof

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

Section 1. Subdivision 9 of section 1202-j of the tax law, such section as added by chapter 366 of the laws of 1989, is REPEALED.

§ 2. Section 1202-j of the tax law, as added by chapter 366 of the laws of 1989, is amended by adding a new subdivision 9 to read as follows:

(9) All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of the county of Chautauqua to benefit tourism, recreation, and related economic development. The revenue derived from such tax, after deducting the amount provided for administering such tax and such programs as so authorized by local law, shall be allocated as follows:

a. Three-fifths of such revenues shall be credited to and deposited in a special tourism and convention fund, thereafter to be allocated by the county government of Chautauqua county through the county budget process solely for the purposes of enhancing and promoting tourism, conventions, trade shows, special events and other directly related and supporting activities including, but not limited to, programs to improve the aesthetic qualities of the county; to improve infrastructure related to tourism, conventions and trade shows; to develop, operate and maintain parks, recreational facilities and tourist attractions; and such other

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

LBD10726-02-3

programs as authorized by local law; provided, however, that at least one-half of such amount shall be allocated for the official tourism promotion agency of the county for marketing, advertising, and promoting the county.

b. Any amount of revenues derived from such tax over three-fifths of such revenues shall be credited to and deposited into a special lake management and enhancement fund, thereafter to be allocated by the county government of Chautauqua county through the county budget process solely for the purposes of maintaining and enhancing the usability and attractiveness of the lakes of Chautauqua county for residents and visitors, including, but not limited to, environmentally responsible control, treatment, and/or removal of invasive or nuisance submerged aquatic vegetation; reduction of harmful algae blooms; shoreline maintenance and cleanup; the enhancement of lakes for fishing, boating and other recreational activities; reduction of watershed erosion, sedimentation and nutrient loading; and such other programs as authorized by local law consistent with such purposes; provided, however, that at least one-half of such amount shall be allocated for activities that control, treat, and/or remove invasive or nuisance submerged aquatic vegetation, reduce harmful algae blooms, or provide shoreline cleanup.

c. Such local laws shall provide that the county shall be authorized to retain up to a maximum of ten percent of such revenue to defer the necessary expenses of the county in administering such tax and such programs.

d. The county may, in its discretion, as a condition of receiving funding, require recipients of such funding to meet specified performance requirements; meet maintenance-of-effort requirements; provide matching contributions; comply with reasonable limitations on fund balances; comply with appropriate accounting, performance, and reporting requirements, including reporting of time and material costs, GPS tracking data, equipment utilization information, and similar information; cooperate and coordinate with the county and with other organizations and entities receiving funding; and impose similar requirements and restrictions on recipients of such funding.

§ 3. Section 1202-j of the tax law, as added by chapter 366 of the laws of 1989, is amended by adding a new subdivision 9 to read as follows:

(9) All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of the county of Chautauqua and shall be credited to and deposited in a special tourism and convention fund, thereafter to be allocated by the county legislature of Chautauqua county through the county budget process for tourism and convention development in such county. The revenue derived from such tax, after deducting the amount provided for administering such tax as so authorized by local law, shall be allocated only for the purposes of enhancing and promoting Chautauqua county, its cities, towns and villages through the promotion of tourism, conventions, trade shows, special events and other directly related and supporting activities including, but not limited to, programs to improve the aesthetic qualities of the county; to enhance the environment; to improve infrastructure related to tourism, conventions and trade shows; to develop, operate and maintain parks, recreational facilities and tourist attractions; and such other programs as authorized by local law. Such local laws shall provide that the county shall be authorized to retain up to a maximum of ten percent of such revenue to defer the necessary expenses of the county in administering such tax.

§ 4. Section 2 of chapter 405 of the laws of 2007, amending the tax law relating to increasing hotel/motel taxes in Chautauqua county, as amended by section 1 of item B of subpart D of part XXX of chapter 58 of the laws of 2020, is amended to read as follows:

§ 2. This act shall take effect December 1, 2007 and shall expire and be deemed repealed November 30, [~~2023~~] 2026.

§ 5. This act shall take effect immediately; provided however, that the provisions of sections one and two of this act shall take effect December 1, 2023; provided further, however, that the provisions of section two of this act shall expire and be deemed repealed November 30, 2026, when upon such date the provisions of section three of this act shall take effect.