STATE OF NEW YORK

1964

2023-2024 Regular Sessions

IN SENATE

January 17, 2023

Introduced by Sen. ADDABBO -- read twice and ordered printed, and when printed to be committed to the Committee on Racing, Gaming and Wagering

AN ACT to amend the tax law, in relation to the additional vendor fee for a certain track located within Oneida county

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

Section 1. Clause (B) of subparagraph (iii) of paragraph 1 of subdivision b of section 1612 of the tax law, as added by section 1 of part EE of chapter 59 of the laws of 2019, is amended to read as follows:

(B) for a vendor track that is located within Oneida county, within fifteen miles of a Native American class III gaming facility, such additional vendor fee shall be six and four-tenths percent of the total revenue wagered at the vendor after payout for prizes pursuant to this chapter. [~~The vendor track shall forfeit this additional vendor fee for any time period that the vendor track does not maintain at least ninety percent of full-time equivalent employees as they employed in the year two thousand sixteen.~~]

§ 2. This act shall take effect immediately; provided that the amendments to clause (B) of subparagraph (iii) 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by section one of this act shall not affect the expiration and repeal of such clause and shall expire and be deemed repealed therewith.

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

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