STATE OF NEW YORK

6444

2023-2024 Regular Sessions

IN SENATE

April 20, 2023

Introduced by Sen. THOMAS -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

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; 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; and to amend the tax law in relation to extending the authority of the county of Nassau to impose additional sales and compensating use taxes, and in relation to extending local government assistance programs in Nassau county

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 section 1 of item A of subpart D of part XXX of chapter 58 of the laws of 2020, is amended 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 [~~twenty-three~~] **twenty-five**.

§ 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 section 2 of item A of subpart D of part XXX of chapter 58 of the laws of 2020, is amended to read as follows:

§ 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authority takes effect; provided, further, that sections two, three and four of this act shall expire and be deemed repealed December 31, [~~2023~~] **2025**.

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

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§ 3. Clause 2 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of item BB of subpart C of part XXX of chapter 58 of the laws of 2020, is amended to read as follows:

(2) the county of Nassau is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is three-quarters percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning January first, nineteen hundred eighty-six and ending November thirtieth, two thousand [~~twenty-three~~] twenty-five, subject to the limitation set forth in section twelve hundred sixty-two-e of this article, and also at a rate which is one-half percent additional to the three percent rate authorized above in this paragraph, and which is also additional to the three-quarters percent rate also authorized above in this clause for such county, for the period beginning September first, nineteen hundred ninety-one and ending November thirtieth, two thousand [~~twenty-three~~] twenty-five;

§ 4. Section 1262-e of the tax law, as amended by section 2 of item BB of subpart C of part XXX of chapter 58 of the laws of 2020, is amended to read as follows:

§ 1262-e. Establishment of local government assistance programs in Nassau county. 1. Towns and cities. Notwithstanding any other provision of law to the contrary, for the calendar year beginning on January first, nineteen hundred ninety-eight and continuing through the calendar year beginning on January first, two thousand [~~twenty-three~~] twenty-five, the county of Nassau shall enact and establish a local government assistance program for the towns and cities within such county to assist such towns and cities to minimize real property taxes; defray the cost and expense of the treatment, collection, management, disposal, and transportation of municipal solid waste, and to comply with the provisions of chapter two hundred ninety-nine of the laws of nineteen hundred eighty-three; and defray the cost of maintaining conservation and environmental control programs. Such special assistance program for the towns and cities within such county and the funding for such program shall equal one-third of the revenues received by such county from the imposition of the three-quarters percent sales and use tax during calendar years two thousand one, two thousand two, two thousand three, two thousand four, two thousand five, two thousand six, two thousand seven, two thousand eight, two thousand nine, two thousand ten, two thousand eleven, two thousand twelve, two thousand thirteen, two thousand fourteen, two thousand fifteen, two thousand sixteen, two thousand seventeen, two thousand eighteen, two thousand nineteen, two thousand twenty, two thousand twenty-one, two thousand twenty-two [~~and~~], two thousand twenty-three, two thousand twenty-four and two thousand twenty-five additional to the regular three percent rate authorized for such county in section twelve hundred ten of this article. The monies for such special local assistance shall be paid and distributed to the towns and cities on a per capita basis using the population figures in the latest decennial federal census. Provided further, that notwithstanding any other law to the contrary, the establishment of such special assistance program shall preclude any city or town within such county from preempting or claiming under any other section of this chapter the revenues derived from the additional tax authorized by section twelve hundred ten of this article. Provided further, that any such town or towns may, by resolution of the town board, apportion all or a part of monies received in such special assistance program to an improvement

district or special district account within such town or towns in order to accomplish the purposes of this special assistance program.

2. Villages. Notwithstanding any other provision of law to the contrary, for the calendar year beginning on January first, nineteen hundred ninety-eight and continuing through the calendar year beginning on January first, two thousand [~~twenty-three~~] twenty-five, the county of Nassau, by local law, is hereby empowered to enact and establish a local government assistance program for the villages within such county to assist such villages to minimize real property taxes; defray the cost and expense of the treatment, collection, management, disposal, and transportation of municipal solid waste; and defray the cost of maintaining conservation and environmental control programs. The funding of such local assistance program for the villages within such county may be provided by Nassau county during any calendar year in which such village local assistance program is in effect and shall not exceed one-sixth of the revenues received from the imposition of the three-quarters percent sales and use tax that are remaining after the towns and cities have received their funding pursuant to the provisions of subdivision one of this section. The funding for such village local assistance program shall be paid and distributed to the villages on a per capita basis using the population figures in the latest decennial federal census. Provided further, that the establishment of such village local assistance program shall preclude any village within such county from preempting or claiming under any other section of this chapter the revenues derived from the additional tax authorized by section twelve hundred ten of this article.

§ 5. This act shall take effect immediately.