

STATE OF NEW YORK

8086

IN SENATE

January 5, 2024

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

AN ACT to amend the racing, pari-mutuel wagering and breeding law, in relation to the tax on gaming revenues in certain regions

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

1 Section 1. Subparagraph 3 of paragraph (a) and the opening paragraph
2 of item (A) of clause (ii) of subparagraph 3 of paragraph (b) of subdivi-
3 sion 1 of section 1351 of the racing, pari-mutuel wagering and breed-
4 ing law, as amended by a chapter of the laws of 2023 amending the
5 racing, pari-mutuel wagering and breeding law relating to the tax on
6 gaming revenues in certain regions, as proposed in legislative bills
7 numbers S. 4817-A and A. 6144-A, are amended to read as follows:

8 (3) in region five, thirty-seven percent of gross gaming revenue from
9 slot machines and ten percent of gross gaming revenue from all other
10 sources; provided however, that in the Tioga county portion of region
11 five, for the period of fiscal years two thousand twenty-four, two thou-
12 sand twenty-five, and two thousand twenty-six, during which both of the
13 following criteria are met (i) any facility's tax rate is adjusted by
14 the commission pursuant to paragraph (b) of this subdivision, and (ii) a
15 vendor track that is located within Oneida county, within fifteen miles
16 of a Native American class III gaming facility maintains at least seven-
17 ty percent of full-time equivalent employees as they employed in the
18 year two thousand sixteen, the tax rate on facilities located in the
19 Tioga county portion of region five shall be thirty percent of gross
20 gaming revenue from slot machines, and ten percent of gross gaming
21 revenue from all other sources[~~, and provided further, that any such~~].

22 Any money realized from the decrease in their slot machine tax rate
23 shall only be used by the facility to offer childcare for employees,
24 food and beverage conversion, any other project or use that improves the
25 economic infrastructure of the facility, or for rehiring laid-off work-
26 ers, hiring new workers or retaining current workers at the facility.

27 The facility shall provide an initial report to the governor, the speak-
28 er of the assembly, the temporary president of the senate, and the

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

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1 commission detailing the projected use of funds resulting from such tax
2 adjustment and a plan that prescribes the manner in which the licensed
3 gaming facility receiving the reduction in its slot machine tax rate
4 will rebuild their economic infrastructure through the offering of
5 childcare for employees, food and beverage conversion, or any other
6 project or use that improves the economic infrastructure of the facili-
7 ty, or for rehiring [~~of~~] laid-off [~~employees~~] workers, hiring new work-
8 ers, or retaining current workers at the facility or the creation of new
9 jobs. Such plan shall also clearly establish quarterly and annual
10 employment goals of increasing full-time employees. The facility shall
11 be subject to the conditions set forth in clause (ii) of subparagraph
12 three of paragraph (b) of this subdivision. Such initial report and
13 accompanying plan shall be due ninety days after such reduction goes
14 into effect. Thereafter, an annual report shall be made to the governor,
15 the speaker of the assembly, the temporary president of the senate, and
16 the commission detailing actual use of the funds resulting from such tax
17 adjustment. Such report shall include, but not be limited to, any impact
18 on employment levels since receiving the funds, an accounting of the use
19 of such funds, any other measures implemented to improve the financial
20 stability of the gaming facility, and any other information as deemed
21 necessary by the commission. Such report shall be due no later than the
22 first day of the fourth quarter in each year such tax rate has been
23 granted.

24 At the conclusion of each year, a licensed gaming facility shall
25 provide an affirmation in writing to the commission stating the employ-
26 ment goal in clause (i) of this subparagraph or subparagraph three of
27 paragraph (a) of this subdivision, was either met or not met as
28 described in the initial report. If the licensed gaming facility is
29 found to have not adhered to the plan by the commission, then the appli-
30 cable slot tax rate shall be adjusted at the discretion of the commis-
31 sion as follows:

32 § 2. This act shall take effect on the same date and in the same
33 manner as a chapter of the laws of 2023 amending the racing, pari-mutuel
34 wagering and breeding law relating to the tax on gaming revenues in
35 certain regions, as proposed in legislative bills numbers S. 4817-A and
36 A. 6144-A, takes effect; provided, however, that the amendments to
37 subdivision 1 of section 1351 of the racing, pari-mutuel wagering and
38 breeding law made by section one of this act shall not affect the expi-
39 ration and reversion of such subdivision and shall expire and be deemed
40 repealed therewith.