

STATE OF NEW YORK

3636

2023-2024 Regular Sessions

IN ASSEMBLY

February 3, 2023

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:

1 Section 1. Subparagraph (i) of paragraph 1 of subdivision b of section
2 1612 of the tax law, as amended by section 1 of part R of chapter 39 of
3 the laws of 2019, is amended to read as follows:

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

20 § 2. Section 3 of part I of chapter 61 of the laws of 2017 amending
21 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.

LBD08328-01-3

1 ties, as amended by chapter 143 of the laws of 2021, is amended to read
2 as follows:

3 § 3. This act shall take effect immediately and shall expire and be
4 deemed repealed June 21, [~~2023~~] 2025.

5 § 3. This act shall take effect immediately; provided that the amend-
6 ments to subparagraph (i) of paragraph 1 of subdivision b of section
7 1612 of the tax law made by section one of this act shall not affect the
8 expiration of such subparagraph and shall be deemed to expire therewith.