

STATE OF NEW YORK

6626

2023-2024 Regular Sessions

IN SENATE

May 2, 2023

Introduced by Sen. BORRELLO -- 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 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:

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2 section as added by chapter 366 of the laws of 1989, is REPEALED.

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

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

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

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

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1 parks, recreational facilities and tourist attractions; and such other
2 programs as authorized by local law; provided, however, that at least
3 one-half of such amount shall be allocated for the official tourism
4 promotion agency of the county for marketing, advertising, and promoting
5 the county.

6 b. Any amount of revenues derived from such tax over three-fifths of
7 such revenues shall be credited to and deposited into a special lake
8 management and enhancement fund, thereafter to be allocated by the coun-
9 ty government of Chautauqua county through the county budget process
10 solely for the purposes of maintaining and enhancing the usability and
11 attractiveness of the lakes of Chautauqua county for residents and visi-
12 tors, including, but not limited to, environmentally responsible
13 control, treatment, and/or removal of invasive or nuisance submerged
14 aquatic vegetation; reduction of harmful algae blooms; shoreline mainte-
15 nance and cleanup; the enhancement of lakes for fishing, boating and
16 other recreational activities; reduction of watershed erosion, sedimen-
17 tation and nutrient loading; and such other programs as authorized by
18 local law consistent with such purposes; provided, however, that at
19 least one-half of such amount shall be allocated for activities that
20 control, treat, and/or remove invasive or nuisance submerged aquatic
21 vegetation, reduce harmful algae blooms, or provide shoreline cleanup.

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

26 d. The county may, in its discretion, as a condition of receiving
27 funding, require recipients of such funding to meet specified perform-
28 ance requirements; meet maintenance-of-effort requirements; provide
29 matching contributions; comply with reasonable limitations on fund
30 balances; comply with appropriate accounting, performance, and reporting
31 requirements, including reporting of time and material costs, GPS track-
32 ing data, equipment utilization information, and similar information;
33 cooperate and coordinate with the county and with other organizations
34 and entities receiving funding; and impose similar requirements and
35 restrictions on recipients of such funding.

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

39 (9) All revenues resulting from the imposition of the tax under the
40 local laws shall be paid into the treasury of the county of Chautauqua
41 and shall be credited to and deposited in a special tourism and conven-
42 tion fund, thereafter to be allocated by the county legislature of Chau-
43 tauqua county through the county budget process for tourism and conven-
44 tion development in such county. The revenue derived from such tax,
45 after deducting the amount provided for administering such tax as so
46 authorized by local law, shall be allocated only for the purposes of
47 enhancing and promoting Chautauqua county, its cities, towns and
48 villages through the promotion of tourism, conventions, trade shows,
49 special events and other directly related and supporting activities
50 including, but not limited to, programs to improve the aesthetic quali-
51 ties of the county; to enhance the environment; to improve infrastruc-
52 ture related to tourism, conventions and trade shows; to develop, oper-
53 ate and maintain parks, recreational facilities and tourist attractions;
54 and such other programs as authorized by local law. Such local laws
55 shall provide that the county shall be authorized to retain up to a

1 maximum of ten percent of such revenue to defer the necessary expenses
2 of the county in administering such tax.

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

7 § 2. This act shall take effect December 1, 2007 and shall expire and
8 be deemed repealed November 30, [~~2023~~] 2025.

9 § 5. This act shall take effect immediately; provided however, that
10 the provisions of sections one and two of this act shall take effect
11 December 1, 2023; provided further, however, that the provisions of
12 section two of this act shall expire and be deemed repealed November 30,
13 2025, when upon such date the provisions of section three of this act
14 shall take effect.