

STATE OF NEW YORK

10895

IN ASSEMBLY

April 8, 2026

Introduced by M. of A. SCHIAVONI -- read once and referred to the
Committee on Ways and Means

AN ACT to amend the tax law, in relation to providing for the distrib-
ution of the revenue from hotel and motel taxes in Suffolk county

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

1 Section 1. Subdivisions 6 and 11 of section 1202-o of the tax law,
2 subdivision 6 as amended by chapter 813 of the laws of 2022 and subdivi-
3 sion 11 as added by chapter 689 of the laws of 1992, are amended to read
4 as follows:

5 (6) Such local law shall provide that all revenues resulting from the
6 imposition of the tax payable hereunder shall be paid into the treasury
7 of the county of Suffolk and shall be distributed within thirty days of
8 receipt by the county proportional to the annual amount due under the
9 following formula: (a) six million dollars per fiscal year, shall be
10 delivered to a not-for-profit tourism promotion agency that has experi-
11 ence with tourism promotion in the Long Island Region which the county
12 of Suffolk contracts with pursuant to the provisions of subdivision five
13 of this section; (b) two million two hundred fifty thousand dollars per
14 fiscal year shall be utilized by the county of Suffolk in support of
15 cultural programs and activities relevant to the continuation and
16 enhancement of the tourism industry, provided that one million dollars
17 per fiscal year shall be utilized in support of cultural programs and
18 activities in the towns of Babylon, Brookhaven, Huntington, Islip and
19 Smithtown; one million dollars per fiscal year shall be utilized in
20 support of cultural programs and activities in the towns of Riverhead,
21 Southold, Shelter Island, Southampton and East Hampton and two hundred
22 fifty thousand dollars per fiscal year shall fund cultural grant
23 programs administered by the county department of economic development
24 and planning; (c) one million two hundred fifty thousand dollars per
25 fiscal year shall be utilized by the county of Suffolk for the support
26 of any museum accredited by the American Association of Museums, which
27 is located in such county's first dedicated park and is also listed on
28 the National Register of Historic Places; (d) one million dollars per

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

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1 fiscal year shall be utilized by the county of Suffolk for the support
2 of other museums, and historical societies, historic residences and
3 historic birthplaces; (d-1) two hundred [~~fifty~~] fifty-two thousand
4 dollars per fiscal year shall be utilized by the county of Suffolk for
5 program support of a not-for-profit museum organization that manages a
6 National Register of Historic Places site in Suffolk county that has
7 been named a National Treasure, is part of a National Recreational Trail
8 and is a New York state historic site; (e) two million five hundred
9 thousand dollars per fiscal year shall be utilized by the county of
10 Suffolk for the care, maintenance, and interpretation for the general
11 public of the historic structures, sites and unique natural areas that
12 are managed by the Suffolk county department of parks and recreation for
13 sites and activities that are open to tourists on a regular and predict-
14 able basis; (f) two hundred fifty thousand dollars per fiscal year shall
15 be utilized by the county of Suffolk for the promotion of the county of
16 Suffolk as a film friendly location through the county department of
17 economic development and planning; (f-1) three million two hundred fifty
18 thousand dollars per fiscal year shall be deposited into the general
19 fund of the county of Suffolk to be utilized for general park purposes;
20 (g) five hundred thousand dollars per fiscal year shall be utilized by
21 the county of Suffolk for regional marketing and promotion provided that
22 two hundred fifty thousand dollars is delivered to a Long Island
23 regional commercial airport, designated as an official metro airport
24 that does not operate in the same airspace as airports located in New
25 York city [~~and~~]; two hundred fifty thousand dollars to an east end tour-
26 ism agency which the county of Suffolk contracts with to administer
27 programs designed to develop, encourage, solicit and enhance business
28 and tourism on the east end of the county of Suffolk; (h) two hundred
29 fifty thousand dollars per fiscal year shall be utilized by the county
30 of Suffolk for program support of a not-for-profit organization that
31 manages and owns the Montauk Lighthouse, a National Register of Historic
32 Places site in Suffolk county that has been named a National Historic
33 Landmark and is a New York state historic site; (i) all remaining reven-
34 ue collected by the county of Suffolk shall be deposited into a special
35 fund to be designated as the "Suffolk County Infrastructure Fund," to be
36 created by said county therefore separate and apart from any other funds
37 and accounts of the county. Moneys in such fund shall be deposited and
38 secured in the manner provided by section ten of the general municipal
39 law, and, pending expenditure, may be invested in the manner provided by
40 section ten of the general municipal law. Any interest earned or capital
41 gain realized on monies deposited shall accrue to and become part of the
42 fund. In no event shall monies deposited in the fund be transferred to
43 any other fund except as set forth in this subdivision. Monies in [~~said~~]
44 such fund may be appropriated from and transferred or expended in any
45 fiscal year for the planning, design, and construction of a convention
46 center and surrounding infrastructure, including but not limited to,
47 utilities, underground infrastructure, wastewater improvements, parking
48 facilities, traffic improvements, pedestrian access and multi-modal
49 projects, community impact projects, transportation facilities and
50 related improvements and to repay any indebtedness or obligations
51 incurred, pursuant to local finance law, for these purposes; and [~~(+)~~]
52 (j) the funding amounts identified in paragraphs (a) through [~~(g)~~] (h)
53 of this subdivision shall be increased by one percent over the prior
54 fiscal years' funding each fiscal year.

55 In the event that revenues resulting from the imposition of the tax
56 payable hereunder are insufficient to fund according to the amounts

1 identified in paragraphs (a) through [~~(g)~~] (h) of this subdivision, the
2 county of Suffolk shall utilize funds from the Suffolk County Infras-
3 tructure Fund to fund according to the amounts identified in paragraphs
4 (a) through [~~(g)~~] (h) of this subdivision, however, if the funds from
5 the Suffolk County Infrastructure Fund are still insufficient to provide
6 funding according to paragraphs (a) through [~~(g)~~] (h), distributions set
7 forth in paragraphs (a) through [~~(g)~~] (h) of this subdivision shall be
8 reduced on a proportional basis.

9 Schedules of availability of all historic and cultural activities and
10 events funded from any part of these revenues shall be provided to the
11 aforementioned tourism promotion agency which is contracted with by the
12 county of Suffolk so as to enhance tourism promotion and tourist visita-
13 tion.

14 Annually, the department of economic development and planning of the
15 county of Suffolk shall submit, to the county executive and the county
16 legislature of such county, a report on such department's progress on
17 the promotion of the county of Suffolk as a film friendly location, and
18 annual statistics of the revenue generated pursuant to paragraph (f) of
19 this subdivision.

20 (11) Except in the case of [~~wilfully~~] willfully false or fraudulent
21 return with intent to evade the tax, no assessment of additional tax
22 shall be made after the expiration of more than three years from the
23 date of the filing of a return, provided, however, that where no return
24 has been filed as provided by law the tax may be assessed at any time.

25 § 2. This act shall take effect immediately.