

STATE OF NEW YORK

11552

IN ASSEMBLY

June 1, 2026

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Stern, Fitzpatrick, DeStefano, Giglio, Kassay, K. Brown, Gandolfo, Durso, Ramos, Smith, O'Pharrow, Schiavoni) -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to increasing and providing for the distribution of the revenue from extending the authorization for the hotel and motel taxes in Suffolk county

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

1 Section 1. Subdivision 6 of section 1202-o of the tax law, as amended
2 by chapter 813 of the laws of 2022, is amended to read as follows:
3 (6) Such local law shall provide that all revenues resulting from the
4 imposition of the tax payable hereunder shall be paid into the treasury
5 of the county of Suffolk and shall be distributed [~~within thirty days of~~
6 ~~receipt~~] by the county proportional to the annual amount due under the
7 following formula: (a) [~~six~~] four million five hundred thousand dollars
8 per fiscal year, shall be delivered to a not-for-profit tourism
9 promotion agency [~~that has experience with~~] for the purpose of tourism
10 promotion in [~~the Long Island Region which~~] the county of Suffolk
11 [~~contracts with~~] pursuant to a contract in accordance with the
12 provisions of subdivision five of this section and subject to an award-
13 ing of contract through request for proposal; (a-1) one hundred fifty
14 thousand dollars per fiscal year shall be delivered to a not-for-profit
15 agency that represents the hospitality sector to be used to promote and
16 support the hospitality sector in the county of Suffolk; (b) two million
17 [~~two~~] eight hundred fifty thousand dollars per fiscal year shall be
18 utilized by the county of Suffolk in support of cultural programs and
19 activities relevant to the continuation and enhancement of the tourism
20 industry, provided that one million six hundred thousand dollars per
21 fiscal year shall be utilized in support of cultural programs and activ-
22 ities in the towns of Babylon, Brookhaven, Huntington, Islip and Smith-
23 town; one million dollars per fiscal year shall be utilized in support
24 of cultural programs and activities in the towns of Riverhead, Southold,
25 Shelter Island, Southampton and East Hampton and two hundred fifty thou-

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

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1 sand dollars per fiscal year shall fund cultural grant programs adminis-
2 tered by the county department of economic development and planning; (c)
3 one million [~~two~~ five hundred [~~fifty~~] thousand dollars per fiscal year
4 shall be utilized by the county of Suffolk for the support of any museum
5 accredited by the American Association of Museums, which is located in
6 such county's first dedicated park and is also listed on the National
7 Register of Historic Places; (d) one million dollars per fiscal year
8 shall be utilized by the county of Suffolk for the support of other
9 museums, and historical societies, historic residences and historic
10 birthplaces; (d-1) two hundred fifty thousand dollars per fiscal year
11 shall be utilized by the county of Suffolk for program support of a
12 not-for-profit museum organization that manages a National Register of
13 Historic Places site in Suffolk county that has been named a National
14 Treasure, is part of a National Recreational Trail and is a New York
15 state historic site; (e) two million five hundred thousand dollars per
16 fiscal year shall be utilized by the county of Suffolk for the care,
17 maintenance, and interpretation for the general public of the historic
18 structures, sites and unique natural areas that are managed by the
19 Suffolk county department of parks and recreation for sites and activ-
20 ities that are open to tourists on a regular and predictable basis; (f)
21 two hundred fifty thousand dollars per fiscal year shall be utilized by
22 the county of Suffolk for the promotion of the county of Suffolk as a
23 film friendly location through the county department of economic devel-
24 opment and planning; (f-1) three million two hundred fifty thousand
25 dollars per fiscal year shall be deposited into the general fund of the
26 county of Suffolk to be utilized for general park purposes; (g) five
27 hundred thousand dollars per fiscal year shall be utilized by the county
28 of Suffolk for regional marketing and promotion provided that two
29 hundred fifty thousand dollars is delivered to a Long Island regional
30 commercial airport, designated as an official metro airport that does
31 not operate in the same airspace as airports located in New York city
32 and two hundred fifty thousand dollars to an east end tourism agency
33 which the county of Suffolk contracts with to administer programs
34 designed to develop, encourage, solicit and enhance business and tourism
35 on the east end of the county of Suffolk; (g-1) two hundred fifty thou-
36 sand dollars per fiscal year shall be utilized by the county of Suffolk
37 for program support of a not-for-profit organization that manages and
38 owns the first lighthouse built in New York, a national register of
39 historic places site in Suffolk county that has been named a national
40 historic landmark and is a New York state historic site; and (h) all
41 remaining revenue collected by the county of Suffolk shall be deposited
42 into a special fund to be designated as the "Suffolk County Infrastruc-
43 ture Fund," to be created by said county therefore separate and apart
44 from any other funds and accounts of the county. [~~Moneys~~ Monies in
45 such fund shall be deposited and secured in the manner provided by
46 section ten of the general municipal law, and, pending expenditure, may
47 be invested in the manner provided by section ten of the general municip-
48 al law. Any interest earned or capital gain realized on monies deposit-
49 ed shall accrue to and become part of the fund. In no event shall monies
50 deposited in the fund be transferred to any other fund except as set
51 forth in this subdivision. Monies in [~~said~~ such fund may be appropri-
52 ated from and transferred or expended in any fiscal year for the plan-
53 ning, design, and construction of projects that enhance tourism that
54 meet one of the following criteria: (i) a convention center and
55 surrounding infrastructure, including but not limited to, utilities,
56 underground infrastructure, wastewater improvements, parking facilities,

1 traffic improvements, pedestrian access and multi-modal projects, commu-
2 nity impact projects, transportation facilities and related improvements
3 and to repay any indebtedness or obligations incurred, pursuant to local
4 finance law, for these purposes; and (ii) except that from January
5 first, two thousand twenty-six through December thirty-first, two thou-
6 sand twenty-nine remaining revenue may also be expended on such purposes
7 as capital improvements of (A) historic designated structures, parks,
8 marinas, golf courses and campgrounds used to promote tourism on coun-
9 ty-owned properties; (B) not-for-profit owned accredited museums and
10 performance venues; (C) the Smith Point and Ponquoque bridge recon-
11 struction projects; (D) Shinnecock canal infrastructure; (E) new or
12 expanded wastewater treatment infrastructure or shoreline protection and
13 coastal resiliency projects that protects and enhances water quality,
14 improves coastal resiliency, and preserves or expands occupancy capacity
15 at beach destinations; provided during such period the Suffolk county
16 infrastructure fund retains a minimum balance of five million dollars.
17 As applicable, funds disbursed for construction shall comply with arti-
18 cle eight of the labor law; and (i) the funding amounts identified in
19 paragraphs (a) through [~~(g)~~] (g-1) of this subdivision shall be
20 increased by one percent over the prior fiscal years' funding each
21 fiscal year, except that the funding for the support of any museum
22 accredited by the American Association of Museums, which is located in
23 such county's first dedicated park and is also listed on the National
24 Register of Historic Places; for the support of a not-for-profit museum
25 organization that manages a National Register of Historic Places site in
26 Suffolk county that has been named a National Treasure, is part of a
27 National Recreational Trail and is a New York state historic site; and
28 for the support of a not-for-profit organization that manages and owns
29 the first lighthouse built in New York shall be increased by a percent-
30 age over the prior years' funding each fiscal year to be determined by
31 resolution of the Suffolk county legislature by a minimum of one percent
32 but not to exceed five percent in any given fiscal year.

33 In the event that revenues resulting from the imposition of the tax
34 payable hereunder are insufficient to fund according to the amounts
35 identified in paragraphs (a) through [~~(g)~~] (g-1) of this subdivision,
36 the county of Suffolk shall utilize funds from the Suffolk County
37 Infrastructure Fund to fund according to the amounts identified in para-
38 graphs (a) through [~~(g)~~] (g-1) of this subdivision, however, if the
39 funds from the Suffolk County Infrastructure Fund are still insufficient
40 to provide funding according to paragraphs (a) through [~~(g)~~] (g-1),
41 distributions set forth in paragraphs (a) through [~~(g)~~] (g-1) of this
42 subdivision shall be reduced on a proportional basis.

43 Schedules of availability of all historic and cultural activities and
44 events funded from any part of these revenues shall be provided to the
45 aforementioned tourism promotion agency which is contracted with by the
46 county of Suffolk so as to enhance tourism promotion and tourist visita-
47 tion.

48 Annually, the department of economic development and planning of the
49 county of Suffolk shall submit, to the county executive and the county
50 legislature of such county, a report on such department's progress on
51 the promotion of the county of Suffolk as a film friendly location, and
52 annual statistics of the revenue generated pursuant to paragraph (f) of
53 this subdivision.

54 § 2. This act shall take effect immediately.