

# STATE OF NEW YORK

9098--A

2025-2026 Regular Sessions

## IN ASSEMBLY

September 12, 2025

Introduced by M. of A. SIMPSON -- read once and referred to the Committee on Ways and Means -- recommitted to the Committee on Ways and Means in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to the use of revenues from hotel or motel taxes in the county of Essex

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

1 Section 1. Subdivision 10 of section 1202-s of the tax law, as added  
2 by section 1 of part T of chapter 406 of the laws of 1999, is amended to  
3 read as follows:

4 (10) All revenues resulting from the imposition of the tax under the  
5 local laws shall be paid into the treasury of the county of Essex and  
6 shall be credited and deposited into [~~a special tourism development and~~  
7 ~~promotion fund, thereafter to be allocated for publicizing the advan-~~  
8 ~~tages of the county of Essex pursuant to subdivision fourteen of section~~  
9 ~~two hundred twenty four of the county law,~~ the general fund of the  
10 county thereby to be allocated at the discretion of the county legisla-  
11 ture of the county of Essex for the purposes of tourism promotion and  
12 development and economic development which supports tourism promotion  
13 and development, provided, however, that [~~such local laws shall provide~~  
14 ~~that~~] the county shall[+]

15 ~~a.~~ a. be authorized to retain up to a maximum of five percent of such  
16 revenue to defer the necessary expenses of the county in administering  
17 such tax[+]

18 ~~b. endeavor to expend the revenues in such fund in a manner reasonably~~  
19 ~~intended to publicize the areas within the county of Essex commensurate~~  
20 ~~with the amount of revenues generated from such areas, and~~

21 ~~c. contract with the Lake Placid-Essex county visitors bureau, for the~~  
22 ~~expenditure of the revenues in such fund pursuant to subdivision four-~~

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

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1 ~~teen of section two hundred twenty four of the county law, provided~~  
2 ~~however that the county of Essex may terminate such contract and/or~~  
3 ~~enter into other contracts in the event that the Lake Placid Essex coun-~~  
4 ~~ty visitors bureau dissolves or in the determination of the board of~~  
5 ~~supervisors of the county of Essex after public hearing ceases to~~  
6 ~~adequately perform such contract].~~ The revenue derived from the tax,  
7 after deducting the amount provided for administering such tax, as so  
8 authorized by local law, shall be allocated exclusively to the promotion  
9 and development of tourism and economic development which supports tour-  
10 ism promotion and development of Essex county, its cities, towns and  
11 villages, and other directly related and supporting activities, and  
12 shall not be used for any other purpose. In soliciting contracts for  
13 services and in the expenditure of monies under this law, the county of  
14 Essex shall follow all applicable federal, state and county procurement  
15 laws, policies, rules and procedures.

16 § 2. This act shall take effect immediately.