

STATE OF NEW YORK

6843

2025-2026 Regular Sessions

IN SENATE

March 25, 2025

Introduced by Sen. MARTINS -- 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 extending the authority of the county of Nassau to impose hotel and motel taxes in Nassau county; to amend chapter 179 of the laws of 2000 amending the tax law relating to hotel and motel taxes in Nassau county and a surcharge on tickets to places of entertainment in such county, in relation to extending certain provisions thereof; and to amend the tax law in relation to extending the authority of the county of Nassau to impose additional sales and compensating use taxes, and in relation to extending local government assistance programs in Nassau county

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

1 Section 1. Subdivision 7 of section 1202-q of the tax law, as amended
2 by chapter 261 of the laws of 2023, is amended to read as follows:
3 (7) Such local law shall provide for the imposition of a hotel or
4 motel tax for a period to expire on December thirty-first, two thousand
5 [~~twenty-five~~] twenty-seven.
6 § 2. Section 6 of chapter 179 of the laws of 2000, amending the tax
7 law, relating to hotel and motel taxes in Nassau county and a surcharge
8 on tickets to places of entertainment in such county, as amended by
9 chapter 261 of the laws of 2023, is amended to read as follows:
10 § 6. This act shall take effect immediately, except that section five
11 of this act shall take effect on the same date as a chapter of the laws
12 of 2000 amending the public authorities law and the tax law relating to
13 creating the Nassau county interim finance authority takes effect;
14 provided, further, that sections two, three and four of this act shall
15 expire and be deemed repealed December 31, [~~2025~~] 2027.

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

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1 § 3. Clause 2 of subparagraph (i) of the opening paragraph of section
2 1210 of the tax law, as amended by chapter 261 of the laws of 2023, is
3 amended to read as follows:

4 (2) the county of Nassau is hereby further authorized and empowered to
5 adopt and amend local laws, ordinances or resolutions imposing such
6 taxes at a rate which is three-quarters percent additional to the three
7 percent rate authorized above in this paragraph for such county for the
8 period beginning January first, nineteen hundred eighty-six and ending
9 November thirtieth, two thousand [~~twenty-five~~] twenty-seven, subject to
10 the limitation set forth in section twelve hundred sixty-two-e of this
11 article, and also at a rate which is one-half percent additional to the
12 three percent rate authorized above in this paragraph, and which is also
13 additional to the three-quarters percent rate also authorized above in
14 this clause for such county, for the period beginning September first,
15 nineteen hundred ninety-one and ending November thirtieth, two thousand
16 [~~twenty-five~~] twenty-seven;

17 § 4. Section 1262-e of the tax law, as amended by chapter 261 of the
18 laws of 2023, is amended to read as follows:

19 § 1262-e. Establishment of local government assistance programs in
20 Nassau county. 1. Towns and cities. Notwithstanding any other provision
21 of law to the contrary, for the calendar year beginning on January
22 first, nineteen hundred ninety-eight and continuing through the calendar
23 year beginning on January first, two thousand [~~twenty-five~~]
24 twenty-seven, the county of Nassau shall enact and establish a local
25 government assistance program for the towns and cities within such coun-
26 ty to assist such towns and cities to minimize real property taxes;
27 defray the cost and expense of the treatment, collection, management,
28 disposal, and transportation of municipal solid waste, and to comply
29 with the provisions of chapter two hundred ninety-nine of the laws of
30 nineteen hundred eighty-three; and defray the cost of maintaining
31 conservation and environmental control programs. Such special assistance
32 program for the towns and cities within such county and the funding for
33 such program shall equal one-third of the revenues received by such
34 county from the imposition of the three-quarters percent sales and use
35 tax during calendar years two thousand one, two thousand two, two thou-
36 sand three, two thousand four, two thousand five, two thousand six, two
37 thousand seven, two thousand eight, two thousand nine, two thousand ten,
38 two thousand eleven, two thousand twelve, two thousand thirteen, two
39 thousand fourteen, two thousand fifteen, two thousand sixteen, two thou-
40 sand seventeen, two thousand eighteen, two thousand nineteen, two thou-
41 sand twenty, two thousand twenty-one, two thousand twenty-two, two thou-
42 sand twenty-three, two thousand twenty-four [~~and~~], two thousand
43 twenty-five, two thousand twenty-six and two thousand twenty-seven addi-
44 tional to the regular three percent rate authorized for such county in
45 section twelve hundred ten of this article. The monies for such special
46 local assistance shall be paid and distributed to the towns and cities
47 on a per capita basis using the population figures in the latest decen-
48 nial federal census. Provided further, that notwithstanding any other
49 law to the contrary, the establishment of such special assistance
50 program shall preclude any city or town within such county from preempt-
51 ing or claiming under any other section of this chapter the revenues
52 derived from the additional tax authorized by section twelve hundred ten
53 of this article. Provided further, that any such town or towns may, by
54 resolution of the town board, apportion all or a part of monies received
55 in such special assistance program to an improvement district or special

1 district account within such town or towns in order to accomplish the
2 purposes of this special assistance program.

3 2. Villages. Notwithstanding any other provision of law to the contra-
4 ry, for the calendar year beginning on January first, nineteen hundred
5 ninety-eight and continuing through the calendar year beginning on Janu-
6 ary first, two thousand [~~twenty-five~~] ~~twenty-seven~~, the county of
7 Nassau, by local law, is hereby empowered to enact and establish a local
8 government assistance program for the villages within such county to
9 assist such villages to minimize real property taxes; defray the cost
10 and expense of the treatment, collection, management, disposal, and
11 transportation of municipal solid waste; and defray the cost of main-
12 taining conservation and environmental control programs. The funding of
13 such local assistance program for the villages within such county may be
14 provided by Nassau county during any calendar year in which such village
15 local assistance program is in effect and shall not exceed one-sixth of
16 the revenues received from the imposition of the three-quarters percent
17 sales and use tax that are remaining after the towns and cities have
18 received their funding pursuant to the provisions of subdivision one of
19 this section. The funding for such village local assistance program
20 shall be paid and distributed to the villages on a per capita basis
21 using the population figures in the latest decennial federal census.
22 Provided further, that the establishment of such village local assist-
23 ance program shall preclude any village within such county from preempt-
24 ing or claiming under any other section of this chapter the revenues
25 derived from the additional tax authorized by section twelve hundred ten
26 of this article.

27 § 5. This act shall take effect immediately.