

STATE OF NEW YORK

7787--A

2025-2026 Regular Sessions

IN SENATE

May 6, 2025

Introduced by Sens. ADDABBO, OBERACKER -- read twice and ordered printed, and when printed to be committed to the Committee on Racing, Gaming and Wagering -- recommitted to the Committee on Racing, Gaming and Wagering in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the racing, pari-mutuel wagering and breeding law, in relation to host counties and host municipalities of commercial gaming facilities

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

1 Section 1. Paragraph (b) of subdivision 1 of section 1352 of the
2 racing, pari-mutuel wagering and breeding law as added by section 1 of
3 part R of chapter 58 of the laws of 2023, is amended to read as follows:

4 (b) (i) For any gaming facility that does not qualify under subdivi-
5 sion two of section thirteen hundred twenty-one-a of this article, is
6 licensed under title two-A of this article, and is located within New
7 York City, revenues shall be distributed in the following manner, except
8 as provided in subparagraph (ii) of this paragraph:

9 [~~(i)~~] (1) fifty percent of the taxes imposed by this article, and any
10 interest and penalties imposed by the commission relating to those taxes
11 shall be deposited to a sole custody fund established under the gaming
12 commission, and paid monthly, without appropriation, directly to the
13 metropolitan transportation authority commercial gaming revenue fund
14 established under section one thousand two hundred seventy-j of the
15 public authorities law; and

16 [~~(ii)~~] (2) fifty percent of the taxes imposed by this article, and any
17 interest and penalties imposed by the commission relating to those taxes
18 shall be deposited into the commercial gaming revenue fund established
19 under section ninety-seven-nnnn of the state finance law by the commis-

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

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1 sion and shall be appropriated or transferred only for elementary and
2 secondary education or real property tax relief.

3 (ii) Notwithstanding any other provision of law, for any host county
4 and host municipality that was appropriated aid in the year two thousand
5 twenty-five pursuant to paragraph b of subdivision three of section
6 ninety-seven-nnnn of the state finance law and is located within one
7 hundred miles of any gaming facility licensed under title two-A of this
8 article, taxes collected from gaming facilities licensed under title
9 two-A of this article shall be used by the commission, before the
10 distributions otherwise required by clauses one and two of subparagraph
11 (i) of this paragraph to hold such host counties and host municipalities
12 harmless so that the host counties and host municipalities do not
13 receive less money in any state fiscal year following the commencement
14 of gaming operations of any gaming facility licensed under title two-A
15 of this article than such host counties or host municipalities received
16 pursuant to subparagraph b of subdivision three of section ninety-sev-
17 en-nnnn of the state finance law in their highest annual aid in any
18 state fiscal year since the commencement of gaming operations from any
19 gaming facility licensed pursuant to title two of this article. The
20 commission shall annually determine the amount necessary to satisfy the
21 requirements of this subparagraph and shall deposit such amount into the
22 commercial gaming revenue fund established under section ninety-seven-
23 nnnn of the state finance law for allocation to such host counties and
24 host municipalities for real property tax relief or education assist-
25 ance. The provisions of this subparagraph shall apply as of the first
26 full state fiscal year in which any gaming facility licensed under title
27 two-A of this article has commenced gaming operations. For purposes of
28 determining whether a host county or host municipality is located within
29 one hundred miles of a gaming facility licensed under title two-A of
30 this article, distance shall be measured in a straight line from the
31 premises of such gaming facility to the premises of the gaming facility
32 licensed pursuant to title two of this article for which such county or
33 municipality is a host county or host municipality. Nothing in this
34 subparagraph shall require a gaming facility licensee to remit any
35 amount in excess of the taxes, interest and penalties otherwise imposed
36 pursuant to this article.

37 § 2. This act shall take effect immediately.