STATE OF NEW YORK

8482--A

2025-2026 Regular Sessions

IN SENATE

August 20, 2025

Introduced by Sen. STEC -- read twice and ordered printed, and when printed to be committed to the Committee on Rules -- recommitted to the Committee on Investigations and Government Operations 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 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:

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

(10) All revenues resulting from the imposition of the tax under the local laws shall be paid into the treasury of the county of Essex and shall be credited and deposited into [~~a special tourism development and promotion fund, thereafter to be allocated for publicizing the advantages of the county of Essex pursuant to subdivision fourteen of section two hundred twenty-four of the county law;~~] **the general fund of the county thereby to be allocated at the discretion of the county legislature of the county of Essex for the purposes of tourism promotion and development and economic development which supports tourism promotion and development,** provided, however, that [~~such local laws shall provide that~~] the county shall[~~:~~

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

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

~~c. contract with the Lake Placid-Essex county visitors bureau, for the 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.

LBD13645-04-6

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

§ 2. This act shall take effect immediately.