STATE OF NEW YORK

10895

IN ASSEMBLY

April 8, 2026

Introduced by M. of A. SCHIAVONI -- read once and referred to the Committee on Ways and Means

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

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

Section 1. Subdivisions 6 and 11 of section 1202-o of the tax law, subdivision 6 as amended by chapter 813 of the laws of 2022 and subdivision 11 as added by chapter 689 of the laws of 1992, are amended to read as follows:

(6) Such local law shall provide that all revenues resulting from the imposition of the tax payable hereunder shall be paid into the treasury of the county of Suffolk and shall be distributed within thirty days of receipt by the county proportional to the annual amount due under the following formula: (a) six million dollars per fiscal year, shall be delivered to a not-for-profit tourism promotion agency that has experience with tourism promotion in the Long Island Region which the county of Suffolk contracts with pursuant to the provisions of subdivision five of this section; (b) two million two hundred fifty thousand dollars per fiscal year shall be utilized by the county of Suffolk in support of cultural programs and activities relevant to the continuation and enhancement of the tourism industry, provided that one million dollars per fiscal year shall be utilized in support of cultural programs and activities in the towns of Babylon, Brookhaven, Huntington, Islip and Smithtown; one million dollars per fiscal year shall be utilized in support of cultural programs and activities in the towns of Riverhead, Southold, Shelter Island, Southampton and East Hampton and two hundred fifty thousand dollars per fiscal year shall fund cultural grant programs administered by the county department of economic development and planning; (c) one million two hundred fifty thousand dollars per fiscal year shall be utilized by the county of Suffolk for the support of any museum accredited by the American Association of Museums, which is located in such county's first dedicated park and is also listed on the National Register of Historic Places; (d) one million dollars per

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

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fiscal year shall be utilized by the county of Suffolk for the support of other museums, and historical societies, historic residences and historic birthplaces; (d-1) two hundred [~~fifty~~] fifty-two thousand dollars per fiscal year shall be utilized by the county of Suffolk for program support of a not-for-profit museum organization that manages a National Register of Historic Places site in Suffolk county that has been named a National Treasure, is part of a National Recreational Trail and is a New York state historic site; (e) two million five hundred thousand dollars per fiscal year shall be utilized by the county of Suffolk for the care, maintenance, and interpretation for the general public of the historic structures, sites and unique natural areas that are managed by the Suffolk county department of parks and recreation for sites and activities that are open to tourists on a regular and predictable basis; (f) two hundred fifty thousand dollars per fiscal year shall be utilized by the county of Suffolk for the promotion of the county of Suffolk as a film friendly location through the county department of economic development and planning; (f-1) three million two hundred fifty thousand dollars per fiscal year shall be deposited into the general fund of the county of Suffolk to be utilized for general park purposes; (g) five hundred thousand dollars per fiscal year shall be utilized by the county of Suffolk for regional marketing and promotion provided that two hundred fifty thousand dollars is delivered to a Long Island regional commercial airport, designated as an official metro airport that does not operate in the same airspace as airports located in New York city [~~and~~]; two hundred fifty thousand dollars to an east end tourism agency which the county of Suffolk contracts with to administer programs designed to develop, encourage, solicit and enhance business and tourism on the east end of the county of Suffolk; (h) two hundred fifty thousand dollars per fiscal year shall be utilized by the county of Suffolk for program support of a not-for-profit organization that manages and owns the Montauk Lighthouse, a National Register of Historic Places site in Suffolk county that has been named a National Historic Landmark and is a New York state historic site; (i) all remaining revenue collected by the county of Suffolk shall be deposited into a special fund to be designated as the "Suffolk County Infrastructure Fund," to be created by said county therefore separate and apart from any other funds and accounts of the county. Moneys in such fund shall be deposited and secured in the manner provided by section ten of the general municipal law, and, pending expenditure, may be invested in the manner provided by section ten of the general municipal law. Any interest earned or capital gain realized on monies deposited shall accrue to and become part of the fund. In no event shall monies deposited in the fund be transferred to any other fund except as set forth in this subdivision. Monies in [~~said~~] such fund may be appropriated from and transferred or expended in any fiscal year for the planning, design, and construction of a convention center and surrounding infrastructure, including but not limited to, utilities, underground infrastructure, wastewater improvements, parking facilities, traffic improvements, pedestrian access and multi-modal projects, community impact projects, transportation facilities and related improvements and to repay any indebtedness or obligations incurred, pursuant to local finance law, for these purposes; and [~~(i)~~] (j) the funding amounts identified in paragraphs (a) through [~~(g)~~] (h) of this subdivision shall be increased by one percent over the prior fiscal years' funding each fiscal year.

In the event that revenues resulting from the imposition of the tax payable hereunder are insufficient to fund according to the amounts identified in paragraphs (a) through [~~(g)~~] **(h)** of this subdivision, the county of Suffolk shall utilize funds from the Suffolk County Infrastructure Fund to fund according to the amounts identified in paragraphs (a) through [~~(g)~~] **(h)** of this subdivision, however, if the funds from the Suffolk County Infrastructure Fund are still insufficient to provide funding according to paragraphs (a) through [~~(g)~~] **(h)**, distributions set forth in paragraphs (a) through [~~(g)~~] **(h)** of this subdivision shall be reduced on a proportional basis.

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

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

(11) Except in the case of [~~wilfully~~] **willfully** false or fraudulent return with intent to evade the tax, no assessment of additional tax shall be made after the expiration of more than three years from the date of the filing of a return, provided, however, that where no return has been filed as provided by law the tax may be assessed at any time.

§ 2. This act shall take effect immediately.