

STATE OF NEW YORK

11466

IN ASSEMBLY

May 20, 2026

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Kelles) --
read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to the allocation and use of
revenues raised from the imposition of hotel and motel taxes in Cort-
land county

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

1 Section 1. Subdivision 9 of section 1202-g of the tax law, as added
2 by chapter 341 of the laws of 1987, is amended to read as follows:

3 (9) All revenues resulting from the imposition of the tax under the
4 local laws shall be paid into the treasury of Cortland county and shall
5 be credited to and deposited [~~in the general fund of the county, there-~~
6 ~~after~~] into a reserve account to be allocated for tourist and convention
7 development and any other lawful purpose of the county related to
8 economic development as set forth herein; provided, however, that such
9 local laws shall provide that the county shall be authorized to retain
10 up to a maximum of ten percent of such revenue to defer the necessary
11 expenses of the county in administering such tax. The revenue derived
12 from the tax, after deducting the amount provided for administering such
13 tax, as so authorized by local law, shall be allocated [~~to enhance the~~
14 ~~general economy of Cortland county, its cities, towns, and villages,~~
15 ~~through promotion of tourist activities, conventions, trade shows,~~
16 ~~special events, and other directly related and supporting activities~~] as
17 follows: at least seventy-five percent of up to the first one million
18 dollars of net annual occupancy receipts shall be utilized to support
19 and enhance the planning, promotion, marketing and growth of tourism,
20 tourist activities and attractions, and tourist product development, and
21 the remaining net occupancy tax proceeds shall be designated for any
22 lawful county purpose related to economic development.

23 § 2. This act shall take effect immediately.

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

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