

STATE OF NEW YORK

6048

2025-2026 Regular Sessions

IN ASSEMBLY

February 26, 2025

Introduced by M. of A. WOERNER -- read once and referred to the Committee on Racing and Wagering

AN ACT to amend the tax law, in relation to the additional vendor fee for a certain track located within Oneida county

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

1 Section 1. Clause (B) of subparagraph (iii) of paragraph 1 of subdivision
2 b of section 1612 of the tax law, as amended by chapter 528 of the
3 laws of 2023, is amended to read as follows:

4 (B) for a vendor track that is located within Oneida county, within
5 fifteen miles of a Native American class III gaming facility, such additional
6 vendor fee shall be six and four-tenths percent of the total
7 revenue wagered at the vendor after payout for prizes pursuant to this
8 chapter. [~~The vendor track shall forfeit this additional vendor fee for
9 any time period that the vendor track does not maintain at least seventy
10 percent of full-time equivalent employees as they employed in the year
11 two thousand sixteen.~~]

12 § 2. This act shall take effect immediately; provided that the amendments
13 to clause (B) of subparagraph (iii) of paragraph 1 of subdivision
14 b of section 1612 of the tax law made by section one of this act shall
15 not affect the expiration and repeal of such clause and shall expire and
16 be deemed repealed therewith.

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

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