STATE OF NEW YORK

8050--B

2025-2026 Regular Sessions

IN ASSEMBLY

April 22, 2025

Introduced by M. of A. KAY, KELLES, LUPARDO, GALLAHAN, FRIEND -- read once and referred to the Committee on Racing and Wagering -- reference changed to the Committee on Ways and Means -- recommitted to the Committee on Ways and Means in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, 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:

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

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

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

[~~(ii)~~] **(2)** fifty percent of the taxes imposed by this article, and any interest and penalties imposed by the commission relating to those taxes shall be deposited into the commercial gaming revenue fund established

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

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under section ninety-seven-nnnn of the state finance law by the commission and shall be appropriated or transferred only for elementary and secondary education or real property tax relief.

(ii) Notwithstanding any other provision of law, for any host county and host municipality that was appropriated aid in the year two thousand twenty-five pursuant to paragraph b of subdivision three of section ninety-seven-nnnn of the state finance law and is located within one hundred miles of any gaming facility licensed under title two-A of this article, taxes collected from gaming facilities licensed under title two-A of this article shall be used by the commission, before the distributions otherwise required by clauses one and two of subparagraph (i) of this paragraph to hold such host counties and host municipalities harmless so that the host counties and host municipalities do not receive less money in any state fiscal year following the commencement of gaming operations of any gaming facility licensed under title two-A of this article than such host counties or host municipalities received pursuant to subparagraph b of subdivision three of section ninety-seven-nnnn of the state finance law in their highest annual aid in any state fiscal year since the commencement of gaming operations from any gaming facility licensed pursuant to title two of this article. The commission shall annually determine the amount necessary to satisfy the requirements of this subparagraph and shall deposit such amount into the commercial gaming revenue fund established under section ninety-seven-nnnn of the state finance law for allocation to such host counties and host municipalities for real property tax relief or education assistance. The provisions of this subparagraph shall apply as of the first full state fiscal year in which any gaming facility licensed under title two-A of this article has commenced gaming operations. For purposes of determining whether a host county or host municipality is located within one hundred miles of a gaming facility licensed under title two-A of this article, distance shall be measured in a straight line from the premises of such gaming facility to the premises of the gaming facility licensed pursuant to title two of this article for which such county or municipality is a host county or host municipality. Nothing in this subparagraph shall require a gaming facility licensee to remit any amount in excess of the taxes, interest and penalties otherwise imposed pursuant to this article.

§ 2. This act shall take effect immediately.