

STATE OF NEW YORK

10633

IN SENATE

June 1, 2026

Introduced by Sens. MARTINEZ, MURRAY -- read twice and ordered printed,
and when printed to be committed to the Committee on Rules

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

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

1 Section 1. Subdivision 6 of section 1202-o of the tax law, as amended
2 by chapter 813 of the laws of 2022, is amended to read as follows:
3 (6) Such local law shall provide that all revenues resulting from the
4 imposition of the tax payable hereunder shall be paid into the treasury
5 of the county of Suffolk and shall be distributed [~~within thirty days of~~
6 ~~receipt~~] by the county proportional to the annual amount due under the
7 following formula: (a) [~~six~~] four million five hundred thousand dollars
8 per fiscal year, shall be delivered to a not-for-profit tourism
9 promotion agency [~~that has experience with~~] for the purpose of tourism
10 promotion in [~~the Long Island Region which~~] the county of Suffolk
11 [~~contracts with~~] pursuant to a contract in accordance with the
12 provisions of subdivision five of this section and subject to an award-
13 ing of contract through request for proposal; (a-1) one hundred fifty
14 thousand dollars per fiscal year shall be delivered to a not-for-profit
15 agency that represents the hospitality sector in the county of Suffolk; (b) two million
16 [~~two~~] eight hundred fifty thousand dollars per fiscal year shall be
17 utilized by the county of Suffolk in support of cultural programs and
18 activities relevant to the continuation and enhancement of the tourism
19 industry, provided that one million six hundred thousand dollars per
20 fiscal year shall be utilized in support of cultural programs and activ-
21 ities in the towns of Babylon, Brookhaven, Huntington, Islip and Smith-
22 town; one million dollars per fiscal year shall be utilized in support
23 of cultural programs and activities in the towns of Riverhead, Southold,
24 Shelter Island, Southampton and East Hampton and two hundred fifty thou-
25 sand dollars per fiscal year shall fund cultural grant programs adminis-
26 tered by the county department of economic development and planning; (c)
27

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

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1 one million [~~two~~] five hundred [~~fifty~~] thousand dollars per fiscal year
2 shall be utilized by the county of Suffolk for the support of any museum
3 accredited by the American Association of Museums, which is located in
4 such county's first dedicated park and is also listed on the National
5 Register of Historic Places; (d) one million dollars per fiscal year
6 shall be utilized by the county of Suffolk for the support of other
7 museums, and historical societies, historic residences and historic
8 birthplaces; (d-1) two hundred fifty thousand dollars per fiscal year
9 shall be utilized by the county of Suffolk for program support of a
10 not-for-profit museum organization that manages a National Register of
11 Historic Places site in Suffolk county that has been named a National
12 Treasure, is part of a National Recreational Trail and is a New York
13 state historic site; (e) two million five hundred thousand dollars per
14 fiscal year shall be utilized by the county of Suffolk for the care,
15 maintenance, and interpretation for the general public of the historic
16 structures, sites and unique natural areas that are managed by the
17 Suffolk county department of parks and recreation for sites and activ-
18 ities that are open to tourists on a regular and predictable basis; (f)
19 two hundred fifty thousand dollars per fiscal year shall be utilized by
20 the county of Suffolk for the promotion of the county of Suffolk as a
21 film friendly location through the county department of economic devel-
22 opment and planning; (f-1) three million two hundred fifty thousand
23 dollars per fiscal year shall be deposited into the general fund of the
24 county of Suffolk to be utilized for general park purposes; (g) five
25 hundred thousand dollars per fiscal year shall be utilized by the county
26 of Suffolk for regional marketing and promotion provided that two
27 hundred fifty thousand dollars is delivered to a Long Island regional
28 commercial airport, designated as an official metro airport that does
29 not operate in the same airspace as airports located in New York city
30 and two hundred fifty thousand dollars to an east end tourism agency
31 which the county of Suffolk contracts with to administer programs
32 designed to develop, encourage, solicit and enhance business and tourism
33 on the east end of the county of Suffolk; (g-1) two hundred fifty thou-
34 sand dollars per fiscal year shall be utilized by the county of Suffolk
35 for program support of a not-for-profit organization that manages and
36 owns the first lighthouse built in New York, a national register of
37 historic places site in Suffolk county that has been named a national
38 historic landmark and is a New York state historic site; and (h) all
39 remaining revenue collected by the county of Suffolk shall be deposited
40 into a special fund to be designated as the "Suffolk County Infrastruc-
41 ture Fund," to be created by said county therefore separate and apart
42 from any other funds and accounts of the county. [~~Money~~] Monies in
43 such fund shall be deposited and secured in the manner provided by
44 section ten of the general municipal law, and, pending expenditure, may
45 be invested in the manner provided by section ten of the general municip-
46 al law. Any interest earned or capital gain realized on monies deposit-
47 ed shall accrue to and become part of the fund. In no event shall monies
48 deposited in the fund be transferred to any other fund except as set
49 forth in this subdivision. Monies in [~~said~~] such fund may be appropri-
50 ated from and transferred or expended in any fiscal year for the plan-
51 ning, design, and construction of projects that enhance tourism that
52 meet one of the following criteria: (i) a convention center and
53 surrounding infrastructure, including but not limited to, utilities,
54 underground infrastructure, wastewater improvements, parking facilities,
55 traffic improvements, pedestrian access and multi-modal projects, commu-
56 nity impact projects, transportation facilities and related improvements

1 and to repay any indebtedness or obligations incurred, pursuant to local
2 finance law, for these purposes; and (ii) except that from January
3 first, two thousand twenty-six through December thirty-first, two thou-
4 sand twenty-nine remaining revenue may also be expended on such purposes
5 as capital improvements of (A) historic designated structures, parks,
6 marinas, golf courses and campgrounds used to promote tourism on coun-
7 ty-owned properties; (B) not-for-profit owned accredited museums and
8 performance venues; (C) the Smith Point and Pongogue bridge recon-
9 struction projects; (D) Shinnecock canal infrastructure; (E) new or
10 expanded wastewater treatment infrastructure or shoreline protection and
11 coastal resiliency projects that protects and enhances water quality,
12 improves coastal resiliency, and preserves or expands occupancy capacity
13 at beach destinations; provided during such period the Suffolk county
14 infrastructure fund retains a minimum balance of five million dollars.
15 As applicable, funds disbursed for construction shall comply with arti-
16 cle eight of the labor law; and (i) the funding amounts identified in
17 paragraphs (a) through [~~g~~] (g-1) of this subdivision shall be
18 increased by one percent over the prior fiscal years' funding each
19 fiscal year, except that the funding for the support of any museum
20 accredited by the American Association of Museums, which is located in
21 such county's first dedicated park and is also listed on the National
22 Register of Historic Places; for the support of a not-for-profit museum
23 organization that manages a National Register of Historic Places site in
24 Suffolk county that has been named a National Treasure, is part of a
25 National Recreational Trail and is a New York state historic site; and
26 for the support of a not-for-profit organization that manages and owns
27 the first lighthouse built in New York shall be increased by a percent-
28 age over the prior years' funding each fiscal year to be determined by
29 resolution of the Suffolk county legislature by a minimum of one percent
30 but not to exceed five percent in any given fiscal year.

31 In the event that revenues resulting from the imposition of the tax
32 payable hereunder are insufficient to fund according to the amounts
33 identified in paragraphs (a) through [~~g~~] (g-1) of this subdivision,
34 the county of Suffolk shall utilize funds from the Suffolk County
35 Infrastructure Fund to fund according to the amounts identified in para-
36 graphs (a) through [~~g~~] (g-1) of this subdivision, however, if the
37 funds from the Suffolk County Infrastructure Fund are still insufficient
38 to provide funding according to paragraphs (a) through [~~g~~] (g-1),
39 distributions set forth in paragraphs (a) through [~~g~~] (g-1) of this
40 subdivision shall be reduced on a proportional basis.

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

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

52 § 2. This act shall take effect immediately.