§ 811. Local tax on admissions. 1. Notwithstanding the provisions of any general, special or local law or ordinance, Suffolk and Tioga counties are hereby authorized and empowered to adopt and amend laws imposing a tax on admissions to quarter horse racing meetings authorized pursuant to this chapter. The county, pursuant to any local law adopted pursuant to this section shall require every corporation or association holding a quarter horse racing meeting, wholly or partially within the county, to collect regularly a tax on admission for each such meeting held by such corporation or association. In case of failure to collect such taxes the same shall be imposed upon the corporation or association holding such meeting. Such taxes shall be paid to the county within ten days after the close of such meeting. The amount so collected shall be deposited in the general fund of the county and unless restricted by local law to a specified purpose or purposes, shall be available for any lawful county purpose.

2. The tax on admissions shall not exceed fifteen per centum of the admission fee. If an off-track betting corporation is established either in Suffolk or Tioga county, or any region Suffolk or Tioga county is in, then the tax to be collected by the county of Suffolk or Tioga shall not exceed three per centum of the revenues from admissions.

3. The term "admission" shall mean the charge required to be paid by patrons for admission to a quarter horse racing meeting including any charge required to be paid by such patrons for admission to the clubhouse or other special facilities, except parking lots, within the race meeting grounds or enclosure at which the quarter horse racing meeting is conducted.