

**HOME RULE MESSAGE REQUESTING THE STATE OF  
NEW YORK TO AMEND THE TAX LAW IN RELATION TO  
INCREASING, PROVIDING FOR THE DISTRIBUTION OF  
REVENUE FROM AND EXTENDING THE AUTHORIZATION  
FOR THE HOTEL AND MOTEL TAXES IN SUFFOLK  
COUNTY (ASSEMBLY BILL A.8145, SENATE BILL S.5476)**

**WHEREAS**, in 1992, New York State authorized Suffolk County to impose a hotel and motel tax to provide a dedicated and sustained funding source for the promotion of tourism; and

**WHEREAS**, the proceeds from the hotel and motel tax have been used to promote tourism in Suffolk County and fund many of the County's historic sites, museums, parks and cultural programming; and

**WHEREAS**, the hotel and motel tax revenues have been instrumental in promoting and encouraging tourism in Suffolk County; and

**WHEREAS**, Suffolk County's current hotel and motel tax is the lowest in New York State; and

**WHEREAS**, an increase in the hotel and motel tax in Suffolk County to three percent (3%) would achieve parity with our neighboring Nassau County; and

**WHEREAS**, the increased revenue and renewal of this program for an additional five years would enhance Suffolk County's ability to remain a tourism destination and further strengthen our local economy; now therefore be it

**1st RESOLVED**, that this Legislature hereby requests that the New York State Legislature to enact Assembly Bill A.8145 and Senate Bill S.5476, which authorize the increase of Suffolk County's hotel and motel tax from 0.75% to 3%, effective through December 31, 2015, and distribute the proceeds to promote tourism and fund County parks, historic sites, museums and cultural programs; and be it further

**2nd RESOLVED**, that the Clerk of this Legislature is hereby directed to forward copies of this Resolution to Governor David A. Paterson; to the Majority Leader of the New York State Senate Malcolm Smith; to the Speaker of the New York State Assembly Sheldon Silver; to the Minority Leaders of the New York State Senate and the New York State Assembly; and to each member of the Long Island delegation to the New York State Legislature.

DATED: May 12, 2009



Monday, May 11, 2009

## Summary - A08145

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### A08145 Summary:

BILL NO A08145

SAME AS Same as S 5476

SPONSOR Englebright

COSPNSR

MLTSPNSR

Amd S1202-o, Tax L

Increases from 3/4% to 3%, the rate of the hotel and motel taxes in the county of Suffolk; provides for the distribution of the revenue derived therefrom; extends the expiration of the authorization of the county of Suffolk to impose such taxes.

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### A08145 Actions:

BILL NO A08145

05/06/2009 referred to ways and means

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### A08145 Votes:

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### A08145 Memo:

BILL NUMBER:A8145

TITLE OF BILL: An act to amend the tax law, in relation to increasing, providing for the distribution of the revenue from and extending the authorization for the hotel and motel taxes in Suffolk county

PURPOSE OR GENERAL IDEA OF BILL: Increases the hotel and motel taxes of

the county of Suffolk, and extends the authorization to impose such taxes until December 31, 2015.

SUMMARY OF SPECIFIC PROVISIONS: This bill amends subdivision 1, 6 and 7 of section 1202-o of the tax law to extend the expiration date for the imposition of a hotel or motel tax in Suffolk County from December 31, 2010 to December 31, 2015; increases tax to 3%; and sets forth a formula to distribute revenues generated.

JUSTIFICATION: In 1992, Suffolk County requested the ability to impose a lodging tax to provide a dedicated and sustained funding source for the promotion of tourism to the county. Since that time, the proceeds from the lodging tax have been used to promote tourism in Suffolk County and helped fund numerous county parks and cultural programs. Currently, Suffolk County's lodging tax is the lowest in New York State. The proposed increase in Suffolk County's lodging tax from % of 1% to 3% will effect parity with the lodging tax in neighboring Nassau County. The lodging tax has become an instrumental tool in preserving and encouraging tourism in Suffolk County and the increased revenue and renewal of this program for an additional five years would enhance Suffolk County's ability to remain a tourism destination,

PRIOR LEGISLATIVE HISTORY: Added by Chapter 689 of the Laws of 1992; renewed until Dec. 31, 2000 by Chapter 162 of the Laws of 1996; renewed until Dec. 31, 2005 by Chapter 223 of the Laws of 2000; renewed until Dec. 31, 2010 by Chapter 583 of the Laws of 2005

LOCAL FISCAL IMPLICATIONS: Raises the current 3/4% tax on all hotel/motel rooms to 3%

EFFECTIVE DATE: this act shall take effect immediately

Contact Webmaster

*Page display time = 0.0237 sec*



Monday, May 11, 2009

**Text - A08145**

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S T A T E   O F   N E W   Y O R K

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8145

2009-2010 Regular Sessions

I N   A S S E M B L Y

May 6, 2009

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Introduced by M. of A. ENGLEBRIGHT -- read once and referred to the  
Committee on Ways and Means

AN ACT to amend the tax law, in relation to increasing, providing for  
the distribution of the revenue from and 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. Subdivisions 1, 6 and 7 of section 1202-o of the tax law,  
2     subdivisions 1 and 6 as added by chapter 689 of the laws of 1992, the  
3     opening paragraph of subdivision 6 as amended by chapter 162 of the laws  
4     of 1996 and subdivision 7 as amended by chapter 583 of the laws of 2005,  
5     are amended to read as follows:

6     (1) Notwithstanding any other provisions of law to the contrary, the  
7     county of Suffolk is hereby authorized and empowered to adopt and amend  
8     local laws imposing in such county a tax, in addition to any other tax  
9     authorized and imposed pursuant to this article, such as the legislature  
10    has or would have the power and authority to impose upon persons occupy-  
11    ing hotel or motel rooms in such county. For the purposes of this  
12    section, the term "hotel" or "motel" shall mean and include any facility  
13    providing lodging on an overnight basis and shall include those facili-  
14    ties designated and commonly known as "bed and breakfast", inns, cabins,  
15    cottages, campgrounds, tourist homes and convention centers.

16    The rates of such tax shall not exceed [three-fourths of one] THREE  
17    percent of the per diem rental rate for each room, provided, however,  
18    that such tax shall not be applicable to a permanent resident of such  
19    hotel or motel. For the purposes of this section the term "permanent  
20    resident" shall mean a person occupying any room or rooms in a hotel or  
21    motel for at least thirty consecutive days.

22    (6) Such local law shall provide that all revenues resulting from the  
23    imposition of the tax payable hereunder shall be paid into the treasury  
24    of the county of Suffolk and shall be distributed within thirty days of

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

LBD10613-03-9

A. 8145

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1 receipt by the county under the following formula: [sixty-six and two-  
2 thirds] (A) TWENTY-FOUR percent of all revenues collected, BUT NOT MORE  
3 THAN TWO MILLION DOLLARS PER FISCAL YEAR, shall be delivered to the  
4 tourism promotion agency which the county of Suffolk contracts with  
5 pursuant to the provisions of subdivision five of this section [and  
6 thirty-three and one-third]; (B) TEN percent of all revenues COLLECTED  
7 shall be utilized by the county of Suffolk in support of cultural  
8 programs and activities relevant to the continuation and enhancement of  
9 the tourism industry [subject to the final approval of] WHICH MAY BE  
10 INCREASED ONE PERCENT EACH COUNTY FISCAL YEAR BY the Suffolk county  
11 legislature [which approval shall apportion such revenues between: (a)]  
12 TO AN AMOUNT NOT TO EXCEED FIFTEEN PERCENT OF ALL REVENUES COLLECTED AS  
13 SUCH LEGISLATURE REDUCES THE ALLOCATION FOR THE PURPOSES OF PARAGRAPH  
14 (C) OF THIS SUBDIVISION; (C) TEN PERCENT OF ALL REVENUES COLLECTED SHALL  
15 BE UTILIZED BY THE COUNTY OF SUFFOLK FOR THE SUPPORT OF ANY MUSEUM  
16 ACCREDITED BY THE AMERICAN ASSOCIATION OF MUSEUMS, WHICH IS LOCATED IN  
17 SUCH COUNTY'S FIRST DEDICATED PARK AND IS ALSO LISTED ON THE NATIONAL  
18 REGISTER OF HISTORIC PLACES, SUCH AMOUNT MAY BE DECREASED ONE PERCENT  
19 EACH COUNTY FISCAL YEAR BY THE SUFFOLK COUNTY LEGISLATURE TO AN AMOUNT  
20 NOT LESS THAN FIVE PERCENT OF ALL REVENUES COLLECTED; (D) EIGHT PERCENT  
21 OF ALL REVENUES COLLECTED SHALL BE UTILIZED BY THE COUNTY OF SUFFOLK FOR  
22 THE SUPPORT OF OTHER MUSEUMS, AND HISTORICAL SOCIETIES, HISTORIC RESI-  
23 DENCES AND HISTORIC BIRTHPLACES, PROVIDED THAT OF SUCH EIGHT PERCENT, AN  
24 AMOUNT EQUAL TO ONE AND ONE-HALF PERCENT OF ALL REVENUE COLLECTED SHALL  
25 BE UTILIZED BY THE COUNTY OF SUFFOLK FOR PROGRAM SUPPORT OF A  
26 NOT-FOR-PROFIT MUSEUM ORGANIZATION THAT MANAGES A NATIONAL REGISTER OF  
27 HISTORIC PLACES SITE IN SUFFOLK COUNTY THAT HAS BEEN NAMED A NATIONAL  
28 TREASURE, IS PART OF A NATIONAL RECREATIONAL TRAIL AND IS A NEW YORK  
29 STATE HISTORIC SITE; (E) TWENTY PERCENT OF ALL REVENUES COLLECTED SHALL  
30 BE UTILIZED BY THE COUNTY OF SUFFOLK FOR the care, maintenance, and  
31 interpretation for the general public of the historic structures, sites  
32 and unique natural areas that are managed by the Suffolk county depart-  
33 ment of parks and recreation for sites and activities that are open to  
34 tourists on a regular and predictable basis[, and (b) program support of  
35 non-profit museums and cultural organizations in Suffolk county]; (F)  
36 NOT MORE THAN TWO PERCENT OF ALL REVENUES COLLECTED BY THE COUNTY OF  
37 SUFFOLK FOR THE PROMOTION OF THE COUNTY OF SUFFOLK AS A FILM FRIENDLY  
38 LOCATION THROUGH THE COUNTY DEPARTMENT OF ECONOMIC DEVELOPMENT AND WORK-  
39 FORCE HOUSING; AND (G) ALL REMAINING REVENUE COLLECTED BY THE COUNTY OF  
40 SUFFOLK SHALL BE DEPOSITED INTO THE GENERAL FUND OF SUCH COUNTY TO BE  
41 UTILIZED FOR GENERAL PARK PURPOSES.

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

47 ANNUALLY, THE DEPARTMENT OF ECONOMIC DEVELOPMENT AND WORKFORCE HOUSING  
48 OF THE COUNTY OF SUFFOLK SHALL SUBMIT, TO THE COUNTY EXECUTIVE AND THE  
49 COUNTY LEGISLATURE OF SUCH COUNTY, A REPORT ON SUCH DEPARTMENT'S  
50 PROGRESS ON THE PROMOTION OF THE COUNTY OF SUFFOLK AS A FILM FRIENDLY  
51 LOCATION, AND ANNUAL STATISTICS OF THE REVENUE GENERATED PURSUANT TO  
52 PARAGRAPH (F) OF THIS SUBDIVISION.

53 (7) Such local law shall provide for the imposition of a hotel or

54 motel tax until December thirty-first, two thousand [ten] FIFTEEN.  
55 S 2. This act shall take effect immediately.

Contact Webmaster

*Page display time = 0.0241 sec*



Monday, May 11, 2009

**Text - S05476**

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[See Summary](#)

S T A T E   O F   N E W   Y O R K

5476

2009-2010 Regular Sessions

I N   S E N A T E

May 11, 2009

Introduced by COMMITTEE ON RULES -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

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

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1     Section 1. Subdivisions 1, 6 and 7 of section 1202-o of the tax law,  
2     subdivisions 1 and 6 as added by chapter 689 of the laws of 1992, the  
3     opening paragraph of subdivision 6 as amended by chapter 162 of the laws  
4     of 1996 and subdivision 7 as amended by chapter 583 of the laws of 2005,  
5     are amended to read as follows:

6     (1) Notwithstanding any other provisions of law to the contrary, the  
7     county of Suffolk is hereby authorized and empowered to adopt and amend  
8     local laws imposing in such county a tax, in addition to any other tax  
9     authorized and imposed pursuant to this article, such as the legislature  
10    has or would have the power and authority to impose upon persons occupy-  
11    ing hotel or motel rooms in such county. For the purposes of this  
12    section, the term "hotel" or "motel" shall mean and include any facility  
13    providing lodging on an overnight basis and shall include those facilities  
14    designated and commonly known as "bed and breakfast", inns, cabins,  
15    cottages, campgrounds, tourist homes and convention centers.

16    The rates of such tax shall not exceed [three-fourths of one] THREE  
17    percent of the per diem rental rate for each room, provided, however,  
18    that such tax shall not be applicable to a permanent resident of such  
19    hotel or motel. For the purposes of this section the term "permanent  
20    resident" shall mean a person occupying any room or rooms in a hotel or  
21    motel for at least thirty consecutive days.

22    (6) Such local law shall provide that all revenues resulting from the  
23    imposition of the tax payable hereunder shall be paid into the treasury

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

LBD10613-03-9

S. 5476

2

1 of the county of Suffolk and shall be distributed within thirty days of  
2 receipt by the county under the following formula: [sixty-six and two-  
3 thirds] (A) TWENTY-FOUR percent of all revenues collected, BUT NOT MORE  
4 THAN TWO MILLION DOLLARS PER FISCAL YEAR, shall be delivered to the  
5 tourism promotion agency which the county of Suffolk contracts with  
6 pursuant to the provisions of subdivision five of this section [and  
7 thirty-three and one-third]; (B) TEN percent of all revenues COLLECTED  
8 shall be utilized by the county of Suffolk in support of cultural  
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40 FORCE HOUSING; AND (G) ALL REMAINING REVENUE COLLECTED BY THE COUNTY OF  
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46 county of Suffolk so as to enhance tourism promotion and tourist visita-  
47 tion.

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50 COUNTY LEGISLATURE OF SUCH COUNTY, A REPORT ON SUCH DEPARTMENT'S  
51 PROGRESS ON THE PROMOTION OF THE COUNTY OF SUFFOLK AS A FILM FRIENDLY  
52 LOCATION, AND ANNUAL STATISTICS OF THE REVENUE GENERATED PURSUANT TO  
53 PARAGRAPH (F) OF THIS SUBDIVISION.

54 (7) Such local law shall provide for the imposition of a hotel or  
55 motel tax until December thirty-first, two thousand [ten] FIFTEEN.  
56 S 2. This act shall take effect immediately.

Contact Webmaster

*Page display time = 0.024 sec*

Home Rule Message No. -2009  
Introduced by Presiding Officer Lindsay

**HOME RULE MESSAGE REQUESTING THE  
STATE OF NEW YORK TO AMEND THE TAX  
LAW IN RELATION TO INCREASING,  
PROVIDING FOR THE DISTRIBUTION OF  
REVENUE FROM AND EXTENDING THE  
AUTHORIZATION FOR THE HOTEL AND  
MOTEL TAXES IN SUFFOLK COUNTY  
(ASSEMBLY BILL A.8145, SENATE BILL S.5476)**

**WHEREAS**, in 1992, New York State authorized Suffolk County to impose a hotel and motel tax to provide a dedicated and sustained funding source for the promotion of tourism; and

**WHEREAS**, the proceeds from the hotel and motel tax have been used to promote tourism in Suffolk County and fund many of the County's historic sites, museums, parks and cultural programming; and

**WHEREAS**, the hotel and motel tax revenues have been instrumental in promoting and encouraging tourism in Suffolk County; and

**WHEREAS**, Suffolk County's current hotel and motel tax is the lowest in New York State; and

**WHEREAS**, an increase in the hotel and motel tax in Suffolk County to three percent (3%) would achieve parity with our neighboring Nassau County; and

**WHEREAS**, the increased revenue and renewal of this program for an additional five years would enhance Suffolk County's ability to remain a tourism destination and further strengthen our local economy; now therefore be it

**1st RESOLVED**, that this Legislature hereby requests that the New York State Legislature to enact Assembly Bill A.8145 and Senate Bill S.5476, which authorize the increase of Suffolk County's hotel and motel tax from 0.75% to 3%, effective through December 31, 2015, and distribute the proceeds to promote tourism and fund County parks, historic sites, museums and cultural programs; and be it further

**2nd RESOLVED**, that the Clerk of this Legislature is hereby directed to forward copies of this Resolution to Governor David A. Paterson; to the Majority Leader of the New York State Senate Malcolm Smith; to the Speaker of the New York State Assembly Sheldon Silver; to the Minority Leaders of the New York

State Senate and the New York State Assembly; and to each member of the Long Island delegation to the New York State Legislature.

DATED:

s:\memres\hr-increase hotel motel tax

Intro. Res. HR 11 Res. No. \_\_\_\_\_

May 12, 2009

**Motion:**  
 Romaine, Schneiderman, Browning, Beedenbender, Losquadro  
 Eddington, Montano, Alden, Lindsay, Vilorja-Fisher, Barraga,  
 Kennedy, Nowick, Horsley, Gregory, Stern, D'Amaro, Cooper

**Co-Sponsors:**  
 Romaine, Schneiderman, Browning, Beedenbender, Losquadro  
 Eddington, Montano, Alden, Lindsay, Vilorja-Fisher, Barraga,  
 Kennedy, Nowick, Horsley, Gregory, Stern, D'Amaro, Cooper

**Second:**  
 Romaine, Schneiderman, Browning, Beedenbender, Losquadro  
 Eddington, Montano, Alden, Lindsay, Vilorja-Fisher, Barraga,  
 Kennedy, Nowick, Horsley, Gregory, Stern, D'Amaro, Cooper

LD	Legislator	Yes	No	Abs	NP	R
1	Edward P. ROMAINE		/			
2	Jay H. SCHNEIDERMAN					/
3	Kate M. BROWNING					
4	Brian BEEDENBENDER					
6	Daniel P. LOSQUADRO					
7	Jack EDDINGTON					
9	Ricardo MONTANO		/			
10	Cameron ALDEN		/			
11	Thomas F. BARRAGA					
12	John M. KENNEDY, JR.					
13	Lynne C. NOWICK					
14	Wayne R. HORSLEY					
15	DuWayne GREGORY					
16	Steven H. STERN					
17	Lou D'AMARO					
18	Jon COOPER					
5	Vivian VILORIA-FISHER, D.P.O.					
8	William J. LINDSAY, P.O.					
	Totals	14	3	—		1

**MOTION**

Approve

\_\_\_ Table: \_\_\_\_\_

\_\_\_ Send To Committee

\_\_\_ Table Subject To Call

\_\_\_ Lay On The Table

\_\_\_ Discharge

\_\_\_ Take Out of Order

\_\_\_ Reconsider

\_\_\_ Waive Rule \_\_\_

\_\_\_ Override Veto

\_\_\_ Close

\_\_\_ Recess

APPROVED  FAILED \_\_\_

No Motion \_\_\_ No Second \_\_\_

**RESOLUTION DECLARED**

ADOPTED

\_\_\_ NOT ADOPTED

Tim Laube  
 Tim Laube, Clerk of the Legislature

Roll Call \_\_\_ Voice Vote