

RESOLUTION NO. 69-2015

A RESOLUTION REQUESTING THE LEGISLATURE OF THE STATE OF NEW YORK TO ENACT AND THE GOVERNOR TO APPROVE A LOCAL LAW AMENDING TITLE 24 OF THE MISCELLANEOUS LAWS OF NASSAU COUNTY, IN RELATION TO EXTENDING THE HOTEL AND MOTEL OCCUPANCY TAX.

APPROVED AS TO FORM  
*[Signature]*  
Deputy County Attorney

Passed by Nassau County Legislature on 5/16/15 A voice vote was taken with 19 Legislators present.  
Voting: aye 19, nay 0, abstained 0, recused 0  
Became a resolution on 5/21/15  
With the approval of the County Executive

RESOLVED, that the Nassau County Legislature pursuant to Section Two of Article IX of the Constitution of the State of New York, hereby requests the Legislature to enact and the Governor to approve the following bills:

A. 7464

S. 5058

ENACTED: "AN ACT TO approve a Local Law amending Title 24 of the Miscellaneous Laws of Nassau County, in relation to extending the Hotel and Motel Occupancy Tax."

APPROVED

*[Signature]*  
County Executive

DATE 5/21/15

Text

STATE OF NEW YORK

7464

2015-2016 Regular Sessions

IN ASSEMBLY

May 12, 2015

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

AN ACT to amend the tax law, in relation to extending the authority of the county of Nassau to impose hotel and motel taxes in Nassau county; and to amend chapter 179 of the laws of 2000, amending the tax law, relating to hotel and motel taxes in Nassau county and a surcharge on tickets to places of entertainment in such county, in relation to extending certain provisions thereof

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

Section 1. Subdivision 7 of section 1202-q of the tax law, as amended by chapter 137 of the laws of 2013, is amended to read as follows:

(7) Such local law shall provide for the imposition of a hotel or motel tax for a period to expire on December thirty-first, two thousand ~~fifteen~~ SEVENTEEN.

§ 2. Section 6 of chapter 179 of the laws of 2000, amending the tax law, relating to hotel and motel taxes in Nassau county and a surcharge on tickets to places of entertainment in such county, as amended by chapter 137 of the laws of 2013, is amended to read as follows:

§ 6. This act shall take effect immediately, except that section five of this act shall take effect on the same date as a chapter of the laws of 2000 amending the public authorities law and the tax law relating to creating the Nassau county interim finance authority takes effect; provided, further, that sections two, three and four of this act shall expire and be deemed repealed December 31, ~~2015~~ 2017.

§ 3. This act shall take effect immediately.

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

LBD10721-01-5

Comments



**Memo**

BILL NUMBER: S5058

**TITLE OF BILL:** An act to amend the tax law, in relation to extending the authority of the county of Nassau to impose hotel and motel taxes in Nassau county; and to amend chapter 179 of the laws of 2000, amending the tax law, relating to hotel and motel taxes in Nassau county and a surcharge on tickets to places of entertainment in such county, in relation to extending certain provisions thereof

**DESCRIPTION:**

This bill extends until December 31, 2017 Nassau County's authority to impose: (i) a hotel and motel tax; (ii) a surcharge on tickets to places of entertainment in the County; (iii) a charge for searching and copying police accident reports and photographs; and (iv) charges for services rendered by the Nassau County Traffic and Parking Violations Agency.

**SUMMARY OF PROVISIONS:**

Section 1 of the bill amends Subdivision 7 of Section 1202-g of the tax law, to extend until December 31, 2017 the authority for Nassau County to impose a hotel and motel tax.

Section 2 of the bill amends Section 6 of Chapter 179 of the Laws of 2000, to extend until December 31, 2017: (i) Tax Law § I 202(d), authorizing Nassau County to impose an "entertainment surcharge" on tickets to places of entertainment in the County; (ii) Public Officers Law § 66-a(3), authorizing Nassau County to impose a \$10 fee for searching for and copying police accident reports; and (iii) General Municipal Law § 99-1(2), authorizing Nassau County to receive service charges for services of the Nassau County Traffic and Parking Violations Agency.

**Effective Date.** The bill would become effective immediately.

**REASONS FOR SUPPORT:**

Nassau County's authority to impose a hotel and motel tax, an entertainment surcharge, a police accident report search fee, and service charges for services rendered by the Nassau County Traffic and Parking Violations Agency all expire on December 31, 2015. While Nassau County has made major progress in managing its finances in recent years, it continues to face financial challenges. The County is continuing to address its financial difficulties on many fronts: cost-cutting, streamlining government agencies, restructuring debt, and other measures of fiscal discipline. At this point, however, loss of monies flowing from the currently authorized level of hotel and motel taxes and the other aforementioned charges would have severe consequences for the County's financial status. By extending the authorization until December 31, 2017, this bill would assure that the County will be able to count on the same level of taxation in its attempts to regain financial health while continuing to supply acceptable levels of services to its citizens.

**FISCAL IMPLICATIONS:**

None to the State; the hotel and motel tax and other surcharges authorized by this legislation generate nearly four million dollars annually in essential revenue for the County. This revenue promotes travel and tourism that benefits the County.

7

Text

STATE OF NEW YORK

5058

2015-2016 Regular Sessions

IN SENATE

April 29, 2015

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 extending the authority of the county of Nassau to impose hotel and motel taxes in Nassau county; and to amend chapter 179 of the laws of 2000, amending the tax law, relating to hotel and motel taxes in Nassau county and a surcharge on tickets to places of entertainment in such county, in relation to extending certain provisions thereof

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

Section 1. Subdivision 7 of section 1202-q of the tax law, as amended by chapter 137 of the laws of 2013, is amended to read as follows:

(7) Such local law shall provide for the imposition of a hotel or motel tax for a period to expire on December thirty-first, two thousand ~~(fourteen)~~ SEVENTEEN.

§ 2. Section 6 of chapter 179 of the laws of 2000, amending the tax law, relating to hotel and motel taxes in Nassau county and a surcharge on tickets to places of entertainment in such county, as amended by chapter 137 of the laws of 2013, is amended to read as follows:

§ 6. This act shall take effect immediately, except that section five of this act shall take effect on the same date as a chapter of the laws of 2000 amending the public authorities law and the tax law relating to creating the Nassau county interim finance authority takes effect; provided, further, that sections two, three and four of this act shall expire and be deemed repealed December 31, ~~(2016)~~ 2017.

§ 3. This act shall take effect immediately.

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

LBD10721-01-5

Comments



8