

Presiding Officer Norma Gonsalves

LOCAL LAW NO. 10 -2017

A LOCAL LAW AMENDING TITLE 24 OF THE MISCELLANEOUS LAWS OF NASSAU COUNTY, IN RELATION TO EXTENDING THE HOTEL AND MOTEL OCCUPANCY TAX.

Passed by the Nassau County Legislature on October 16, 2017  
Voting : ayes 18, nays 0, abstained 0

Became a law on October 19, 2017 with the approval of the County Executive.

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

BE IT ENACTED, by the County Legislature of the County of Nassau, as follows:

Section 1. Subdivision G of section 3 of Title 24 of the Miscellaneous Laws of Nassau County, as amended by Local Law No. 5-2015, is hereby amended to read as follows:

G. The imposition of the hotel and motel occupancy tax as authorized by this Title shall expire on December thirty-first, two thousand [seventeen] twenty.

§ 2. It is hereby determined, pursuant to the provisions of the State Environmental Quality Review Act, 8 N.Y.E.C.L. section 0101 et seq. and its implementing regulations, Part 617 of 6 N.Y.C.R.R., and Section 1611 of the County Government Law of Nassau County, that the imposition a hotel and motel occupancy tax and distribution of revenue pursuant to Title 24 of the Miscellaneous Laws of Nassau County, as amended, are "Type

II" Actions within the meaning of Section 617.5(c)(20) of 6 N.Y.C.R.R. ("routine or continuing agency administration and management, not including new programs or major reordering of priorities that may affect the environment"), and, accordingly, are of a class of actions which do not have a significant effect on the environment; and no further review is required.

§ 3. This local law shall take effect immediately.

**APPROVED**



**County Executive**

**DATE** Oct. 19, 2017

RESOLUTION NO. 8 2015

A RESOLUTION AUTHORIZING THE COUNTY EXECUTIVE TO EXECUTE A GRANT AGREEMENT BETWEEN THE COUNTY OF NASSAU, ACTING ON BEHALF OF THE DEPARTMENT OF PARKS, RECREATION AND MUSEUMS, AND THE LONG ISLAND CHILDREN'S MUSEUM

Passed by Nassau County Legislature on 1/26/15 A voice vote was taken with 17 Legislators present. Voting: aye 17, nay 0, abstained 2, recused 0. Became a resolution on 1/30/15 With the approval of the County Executive

Approved  
AOL P. L. O.  
Deputy County Attorney

WHEREAS, pursuant to title 24 of the Miscellaneous Laws of Nassau County (the hotel-motel occupancy tax law"), certain revenue may be used by the County through the Department of Parks, Recreation and Museums to fund non-profit museums and cultural organizations located in Nassau County for the purpose of providing ongoing operating or program support; and

WHEREAS, the Long Island Children's Museum had applied to the Department of Parks, Recreation and Museums for a grant to provide funding for ongoing operating and program support for the continuation and enhancement of the tourism industry in the County; and

WHEREAS, the County has negotiated an agreement with the Long Island Children's Museum, a copy of which is on file with the Clerk of the Legislature; now, therefore, be it

RESOLVED, that the Nassau County Legislature authorizes the County Executive to execute the said agreement with the Long Island Children's Museum

APPROVED



County Executive

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DATE Jan. 30, 2015

EMERGENCY RESOLUTION NO. 8 2015

An Emergency Resolution declaring an emergency for immediate action upon 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

Deputy County Attorney

Passed by Nassau County Legislature on  
5/18/10 A voice vote was taken with 19  
Legislators present.  
Voting: aye 12, nay 2, abstained 2, recused 3  
Became a resolution on 5/21/10  
With the approval of the County Executive

WHEREAS, the Honorable Edward P. Mangano, County Executive, has submitted to this County Legislature a written recommendation dated May 18, 2015, pursuant to the provisions of the County Government Law of Nassau County; and

WHEREAS, the said recommendation refers to 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; and

WHEREAS, the said recommendation is that the County Legislature adopt a resolution declaring that an emergency exists in Nassau County the nature of which is to take immediate action upon the aforesaid resolution; now, therefore be it

RESOLVED, that the County Legislature hereby declares that an emergency exists within Nassau County, the nature of which is to consider and to take immediate action upon the aforesaid resolution now before this Legislature.

RECOMMENDATION OF THE COUNTY EXECUTIVE TO THE COUNTY LEGISLATURE AT THE MEETING OF THE COUNTY LEGISLATURE ON MONDAY, MAY 18, 2015, FOR THE ADOPTION OF AN EMERGENCY RESOLUTION DECLARING AN EMERGENCY FOR IMMEDIATE ACTION UPON 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.

May 18, 2015

NASSAU COUNTY LEGISLATURE  
NASSAU COUNTY  
RALPH G. CASO EXECUTIVE AND LEGISLATIVE BUILDING  
MINEOLA, NEW YORK

HONORABLE MEMBERS:

I am, this date, recommending that the County Legislature take immediate action at its meeting on Monday, May 18, 2015 upon the underlying resolution.

It is my opinion that the best interests and general welfare of the County of Nassau are to be served by considering and acting upon the aforesaid 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.

Therefore, pursuant to subdivision 2 of Section 105 of the County Government Law of Nassau County, I hereby recommend that a resolution be adopted declaring that an emergency exists, the nature of which is to take immediate action upon the aforesaid resolution.

Very truly yours,

EDWARD P. MANGANO  
County Executive  
Nassau County

LOCAL LAW NO. 3- 2006

A LOCAL LAW to amend Title 24 of the Miscellaneous Laws of Nassau County, in relation to the Hotel and Motel Occupancy Tax

BE IT ENACTED by the County Legislature of the County of

Nassau as follows:

Section 1. Subdivision G of section 3 of Title 24 of the Miscellaneous Laws of Nassau County, as amended by Local Law 26-2000, is hereby amended to read as follows:

G. The imposition of the hotel and motel occupancy tax as authorized by this Title shall expire on December thirty-first, two thousand seven.

§2. Subdivision B of section 5 of such Title is amended to read as follows:

B. Seventy-five percent thereof shall be distributed as follows:

a. For the fiscal year two thousand six: (i) fifty percent of such seventy-five percent of revenues from the hotel and motel occupancy tax shall be paid into the treasury of the County of Nassau and shall be dedicated to the fulfillment of the general obligations of the County, and (ii) fifty percent of such seventy-five percent of revenues shall be used by the County through the Department of Parks, Recreation and Museums to improve and advance the marketability of cultural and historical attractions; provided however that two hundred fifty thousand dollars thereof shall be used to provide

assistance to the historically restored village of Old Bethpage and existing museums in Nassau County for the expenses of new program development and new exhibit development, and provided further, that such two hundred fifty thousand dollars shall be awarded pursuant to applications for assistance upon application by Old Bethpage Village or any such museum to the Department of Parks, Recreation and Museums, which shall make a determination thereon in consultation with the advisory board to such Department pursuant to subdivision C of this section. All monies paid into the treasury of the County pursuant to this clause (ii) and remaining therein at the end of the fiscal year shall continue to be used pursuant to this clause (ii) in the following fiscal year.

b. For the fiscal year two thousand seven, (i) twenty-five percent of such seventy-five percent of revenues shall be paid into the treasury of the County of Nassau and shall be dedicated to the fulfillment of the general obligations of the County, and (ii) seventy percent of such seventy-five percent of revenues shall be used by the County through the Department of Parks, Recreation and Museums to improve and advance the marketability of cultural and historical attractions; provided however that two hundred fifty thousand dollars thereof shall be used to provide assistance to the historically restored village of Old Bethpage and existing museums in Nassau County for the expenses of new program development and new exhibit development, and provided further, that such two hundred fifty thousand dollars shall be awarded pursuant to applications for assistance upon application by Old Bethpage Village or any such museum to the Department of Parks, Recreation and Museums, which shall make a determination thereon in consultation with the advisory board to such Department pursuant to subdivision C of this section. All monies paid into the treasury of the County

pursuant to this clause (ii) and remaining therein at the end of the fiscal year shall continue to be used pursuant to this clause (ii) in the following fiscal year.

§3. A new subdivision C is added to section 5 of such Title, to read as follows:

C. The Department of Parks, Recreation and Museums shall, pursuant to subdivision six of section twelve hundred two-q of the Tax Law, accept applications for assistance from the two hundred fifty thousand dollars allocated pursuant to clause (ii) of paragraphs (a) and (b) of subdivision B of this section. Awards shall be made from such two hundred fifty thousand dollars by the Department of Parks, Recreation and Museums in consultation with an advisory board to such department consisting of seven members, each of whom shall serve for a term of two years. Three members shall be appointed by the County Executive, two members by the Presiding officer of the Legislature, and two members by the Minority Leader of the Legislature. The County Executive shall designate the Chair.

§4. This local law shall become effective upon the enactment by the New York State Legislature of legislation amending the Tax Law to extend the authorization of the hotel and motel occupancy tax and provide for its distribution and shall be deemed to have been in full force and effect on and after January 1, 2006.



LOCAL LAW 3-2001

A LOCAL LAW TO AMEND THE  
ADMINISTRATIVE CODE OF NASSAU COUNTY  
IN RELATION TO RAISING REVENUE BY  
IMPOSING AN ENTERTAINMENT SURCHARGE

(Became a law on February 19, 2001 with the approval of the  
Deputy County Executive )

Passed by the Nassau County Legislature on February 9, 2001  
with a vote on 17-0.

BE IT ENACTED BY THE COUNTY LEGISLATURE OF THE COUNTY OF  
NASSAU AS FOLLOWS:

Section 1. Local Law 28-2000 is amended as follows:

ARTICLE 3

Entertainment Surcharge

- §5-79.0 Definitions.
- §5-80.0 Imposition of tax.
- §5-81.0 Regulations.
- §5-82.0 Disposition of revenues.
- §5-83.0 Construction and enforcement.
- §5-84.0 Effective dates of Entertainment Surcharge.

*Henry J. ...*  
MAJORITY COUNSEL

§5-79.0 Definitions. When used in this article the following words shall have the meanings herein indicated:

1. "Comptroller." The comptroller of the County.
2. "County." The County of Nassau.
3. "Entertainment." All forms of commercial and/or professional entertainment, including, but not limited to, concerts, professional athletic events, theatrical or operatic performances, and trade shows.
4. "Event." Any discrete event of Entertainment for which a Ticket is required for admission or attendance, including, but not limited to the following: a concert,

professional athletic game, contest, meet or event, theatrical, dramatic, musical, comedy or operatic performance, play, ballet, dance show, dance contest, musical competition, monologue, dialogue, debate, talk show, lecture, mime show, comedy show, vaudeville show, circus, carnival, demonstration, happening, performance event, light show, planetarium, star show, home improvement show, horse race, dog race, livestock show, air show, automobile show, boat show, computer show, garden show, horse show, dog show, cat show, pet show, gem show, trade show or other like or different Entertainment event. Any Event which requires a separate fee or charge for admission to or attendance at different of separate performances or times shall be taxed as a separate Event for each separate fee or charge.

5. "Facility" Any area or facility or other place of entertainment with a permanent seating capacity in excess of two thousand, five hundred individuals, located in the County, excepting only (i) any such facility located at a college or university; and (ii) any such facility owned or operated by an off-track betting corporation or a non-profit racing association. The open space adjacent to a facility which is not within the physical structure of the facility itself shall not be deemed to be a facility for events which have occurred prior to the effective date of this legislation and occur thereafter .

6. "Operator." Any person having the right, as owner, tenant or otherwise, to operate a Facility and sell Tickets for Events held at such Facility or otherwise to collect the revenues derived therefrom. A facility may have more than one Operator to the extent that more than one Person has the right to derive revenues from Ticket sales.

7. "Person." Any individual, partnership, society, association, joint-stock company, corporation, estate, receiver, trustee, assignee, referee or any other person

acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, and any combination of individuals.

8. "Ticket." The right of admission to or attendance at an Event for an individual, whether or not such right is evidenced by a Ticket. Tickets entitling more than one individual to be admitted or to attend an Event shall be counted as one Ticket for each individual. Season tickets or other tickets permitting admission to or attendance at more than one event shall be counted as one Ticket for each such Event. Tickets permitting admission to or attendance at a single Event lasting longer than twenty-four consecutive hours shall be counted as one Ticket for each day or portion thereof during which attendance is permitted.

9. "Treasurer." The treasurer of the County.

§5-80.0 Imposition of tax. a. A tax, to be known as an Entertainment Surcharge, is hereby imposed on the Operator of every Facility at the rate of one dollar and fifty cents on every Ticket.

b. The tax imposed hereunder shall not apply to Events sponsored by colleges or universities or to amateur athletic competitions.

c. The tax imposed hereunder shall be in addition to any and all other taxes. It shall be imposed only once per Ticket.

d. It is intended that the liability for the tax shall be upon the Operator. The Operator shall have the right to add the amount of the Entertainment Surcharge to and collect the same as part of the sales price of any Ticket, but failure to do so shall not excuse payment of the tax. It shall be presumed that all tickets are subject to tax until the

contrary is established, and the burden of proof that a Ticket is not taxable hereunder shall be upon the Operator.

**§5-81.0 Regulations.** a. The Treasurer shall prepare Regulations as he shall deem appropriate for the administration, collection and enforcement of the Entertainment Surcharge. The Regulations and any amendments thereto prepared by the Treasurer shall be submitted to the County Legislature and shall take effect when approved by local law, resolution or ordinance.

b. The Regulations shall conform to the provisions of this article. The Regulations may contain any provision for the administration, collection and enforcement of the Entertainment Surcharge, including, without limitation, the identification of or means of identifying Facilities, Events and Operators, the methods of calculation of the tax, the payment of the tax, exemptions and exclusions from the tax, the forms of any tax returns and other required information, the due dates of returns and payments, the determination of who must file returns, refunds for overpayments, procedures for the collection and enforcement of and challenges to the tax, including judicial review, record-keeping requirements for affected Persons, interest and penalties for unpaid taxes and other violations, and powers of investigation, audit and enforcement.

c. The Treasurer is hereby authorized and empowered (i) to delegate his functions hereunder to a deputy treasurer or other employee or employees of his department, and, with consent of the County Comptroller, to the County Comptroller or any of his employees; (ii) to retain consultants, agents and counsel to assist in his duties hereunder; and (iii) subject to the approval of the County Legislature, to promulgate

Regulations for the interpretation, administration and enforcement of this article as provided in this section.

**§5-82.0 Disposition of revenues.** All revenues resulting from the imposition of the tax under this article shall be paid to the Treasurer and shall be credited to and deposited in the general fund of the County. Notwithstanding the foregoing, the Treasurer may apply the revenues derived from the Entertainment Surcharge tax to costs and expenses incurred in connection with the administration collection and enforcement of the Entertainment Surcharge to the extent funds have not been appropriated for such purposes.

**§5-83.0 Construction and enforcement.** This article shall be construed and enforced in conformity with chapter 179 of the laws of two thousand, pursuant to which it is enacted, and shall expire and be deemed repealed on December 31, 2005.

**§5-84.0 Effective dates of Entertainment Surcharge.** The Entertainment Surcharge shall be applicable to sales occurring on or after September 6, 2000 or Tickets for Events scheduled to occur or occurring on or after October 1, 2000.

Section 2. If any part or provision of this local law or the application thereof to any person, entity, or circumstances be adjudged invalid by any court of competent jurisdiction, such judgment shall be confined in its operation to the part of or provision of or the application directly involved in the controversy in which such judgment shall have been rendered and shall not affect or impair the validity of the remainder of this local law or the application thereof to other persons, entities or circumstances.

Section 3. This law shall take effect immediately.

APPROVED  
*Center E. Fisher*  
Deputy County Executive  
FEB 15 2001