

LOCAL LAW NO. 29-2000

A LOCAL LAW to amend Local Law 26-2000 in relation to the Nassau County Hotel and Motel Occupancy Tax.

(Became a law on August 22, 2000 with the approval of the Deputy County Executive).

Passed by the Nassau County Legislature on August 22, 2000

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

Section I - Section 4 of Local Law 26-2000 is hereby amended by striking "This local law shall take effect immediately" and inserting in lieu thereof the following:

"This local law shall take effect as of September 1, 2000, provided, however, that it shall not apply to the rental of rooms that have been reserved not later than August 25, 2000, inclusive of that date, for occupancy not later than October 15, 2000, inclusive of that date."

Section 2- This local law shall take effect immediately.

LOCAL LAW NO. 26-2000

(Became a law on July 31, 2000 with the approval of the Deputy County Executive)

Passed by the Nassau County Legislature on July 24, 2000

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

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

Section 1. Section 1 of Title 24 of the Miscellaneous Laws of Nassau County is amended to read as follows:

Section 1. Legislative Intent. Chapter 511 of the laws of 1994 as amended by Chapter 179 of the Laws of 2000 authorized and empowered the County of Nassau to impose a hotel and motel occupancy tax in Nassau County not to exceed three percent of the per diem rental rate for each room. The revenues resulting from the imposition of the tax shall be used to promote tourism and convention business in Nassau County as well as to provide for care, maintenance and interpretation for the general public of certain structures and areas under the jurisdiction of the Nassau County Department of Recreation and Parks for operating or program support of non-profit museums and cultural organizations in Nassau County and to fulfill the general obligations of Nassau County. The County Legislature finds it to be in the best interest of the County of Nassau to impose the hotel and motel occupancy tax for these purposes.

Section 2. Subdivisions A. and G. of Section 3 of Title 24 of the Miscellaneous Laws of Nassau County are amended to read as follows:

A There is hereby imposed a hotel and motel occupancy tax in the County of Nassau at a rate of three percent of the per them rental rate for each provided, however, that such tax shall not be applicable to a permanent resident of such hotel and motel.

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

Section 3. Section 5 of Title 24 of the Miscellaneous Laws of Nassau County is amended to read as follows:

Section 5. Disposition of Tax Revenues. All revenues resulting from the imposition of the tax payable hereunder shall be paid into the General Fund of the County of Nassau and shall be distributed as appropriated by the County Legislature pursuant to the following formula:

A Twenty-five percent thereof shall be distributed as follows:

(i) Sixty-six and two-thirds percent of such twenty-five percent of revenues collected shall be delivered to the tourism promotion agency which the County of Nassau contracts with pursuant to Section 4 of this Title.

(ii) Thirty-three and one-third percent of such twenty-five percent of revenues collected shall be utilized by the County of Nassau in support of cultural programs and activities relevant to the continuation and enhancement of tourism industry in the following manner:

1 Twenty-one percent of such twenty-five percent of revenues collected shall be used for the care, maintenance, and interpretation for the general public of the historic structures, sites and unique natural areas that are managed by the Nassau County Department of Recreation and Parks. All sites and activities so funded shall be opened to tourists on a regular and predictable basis.

2 Twelve and one-third percent of such twenty-five percent of revenues collected shall be used for ongoing operating or program support of those non-profit museums and cultural organizations in Nassau County so designated by the County Executive or by any County department, agency or office authorized by the County Executive to make such designation, subject to final approval of the County Legislature.

3 Schedules of availability of all historic and cultural activities and events funded from any part of these revenues shall be provided to the aforementioned tourist promotion agency which is contracted with by the County of Nassau so as to enhance tourism promotion and tourist visitation.

B Seventy-five percent thereof 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 of Nassau.

§4 This local law shall take effect immediately.

**ASSEMBLY BILL A10081
EXTENSION OF HOTEL/MOTEL OCCUPANCY TAX
LOCAL LAW NO. 29-2000
JANUARY 1, 2006 - DECEMBER 31, 2007**

S T A T E O F N E W Y O R K

10081

I N A S S E M B L Y

February 28, 2006

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

AN ACT to amend the tax law, in relation to the allocation of revenue from the hotel and motel taxes in the county of Nassau; to establish an advisory board to the department of parks and recreation of the county of Nassau for the purpose of allocating monies to Old Bethpage Village and to museums; and to require the tourism promotion agency with which the county of Nassau contracts and the department of parks and recreation of the county of Nassau to annually report to the county legislature and the legislature on their uses of revenue from the hotel and motel taxes in the county of Nassau

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

Section 1. Paragraph (b) of subdivision 6 of section 1202-q of the tax law, as added by chapter 179 of the laws of 2000, is amended to read as follows:

(b) seventy-five percent thereof shall be DISTRIBUTED AS APPROPRIATED BY THE LEGISLATIVE BODY UNDER THE FOLLOWING FORMULA: (I) FIFTY 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 such county AND (II) FIFTY PERCENT OF SUCH SEVENTY-FIVE PERCENT OF REVENUES SHALL BE UTILIZED BY THE COUNTY OF NASSAU, ACTING THROUGH ITS COUNTY DEPARTMENT OF PARKS, RECREATION AND MUSEUMS, TO IMPROVE AND ADVANCE THE MARKETABILITY OF CULTURAL AND HISTORIC ATTRACTIONS LOCATED THROUGHOUT THE COUNTY OF NASSAU. PROVIDED, HOWEVER, THAT TWO HUNDRED FIFTY THOUSAND DOLLARS THEREOF A YEAR SHALL BE UTILIZED TO PROVIDE ASSISTANCE TO THE HISTORICALLY RESTORED VILLAGE OF OLD BETH- PAGE AND EXISTING MUSEUMS IN NASSAU COUNTY FOR THE EXPENSES OF NEW PROGRAM DEVELOPMENT AND NEW EXHIBIT DEVELOPMENT, PROVIDED THAT ASSISTANCE PURSUANT TO THIS SENTENCE SHALL BE PROVIDED UPON APPLICATION BY OLD BETHPAGE VILLAGE OR ANY SUCH MUSEUM TO THE

COUNTY DEPARTMENT OF PARKS, RECREATION AND MUSEUMS WHICH SHALL MAKE A DETERMINATION THEREON IN CONSULTATION WITH THE ADVISORY BOARD TO THE DEPARTMENT OF PARKS, RECREATION AND MUSEUMS PURSUANT TO SECTION FOUR OF A CHAPTER OF THE LAWS OF EXPLANATION- -Matter in ITALICS (underscored) is new; matter in brackets () is old law to be omitted.

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TWO THOUSAND SIX WHICH AMENDED THIS PARAGRAPH. NOTHING IN SUBPARAGRAPH (II) OF THIS PARAGRAPH SHALL BE DEEMED TO PROHIBIT THE PROVISION OF ASSISTANCE BASED UPON A JOINT APPLICATION SUBMITTED BY TWO OR MORE MUSEUMS, SO LONG AS AT LEAST ONE SUCH MUSEUM IS IN THE COUNTY OF NASSAU AND SUCH ASSISTANCE IS FOR A NEW SHARED EXHIBIT OR PROGRAM LOCATED IN SUCH COUNTY. ALL MONIES PAID INTO THE TREASURY OF THE COUNTY OF NASSAU PURSUANT TO SUBPARAGRAPH (II) OF THIS PARAGRAPH AND REMAINING THEREIN AT THE END OF EACH COUNTY FISCAL YEAR SHALL CONTINUE TO BE UTILIZED PURSUANT TO THIS PARAGRAPH IN THE FOLLOWING COUNTY FISCAL YEAR.

S 2 Paragraph (b) of subdivision 6 of section 1202-q of the tax law, as amended by section one of this act, is amended to read as follows:

(b) seventy-five percent thereof shall be distributed as appropriated by the legislative body under the following formula: (i) (fifty) 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 such county and (ii) (fifty) SEVENTY-FIVE percent of such seventy-five percent of revenues shall be utilized by the county of Nassau, acting through its county department of parks, recreation and museums, to improve and advance the marketability of cultural and historic attractions located throughout the county of Nassau. Provided, however, that two hundred fifty thousand dollar's thereof a year shall be utilized 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, provided that assistance pursuant to this sentence shall be provided upon application by Old Bethpage Village or any such museum to the county department of parks, recreation and museums which shall make a determination thereon in consultation with the advisory board to the department of parks, recreation and museums pursuant to section four of a chapter of the law of two thousand six which amended this paragraph. Nothing in subparagraph (ii) of this paragraph shall be deemed to prohibit the provision of assistance based upon a joint application submitted by two or more museums, so long as at least one such museum is in the county of Nassau and such assistance is for a new shared exhibit or program located in such county. All monies paid into the

treasury of the county of Nassau pursuant to subparagraph (ii) of this paragraph and remaining therein at the end of each county fiscal year shall continue to be utilized pursuant to this paragraph in the following county fiscal year.

S 3. Subdivision 7 of section 1202-q of the tax law, as amended by chapter 179 of the laws of 2000, 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 (five) SEVEN.

S 4 (a) There is hereby established an advisory board to the department of parks, recreation and museums of the county of Nassau to assist such department in making determinations upon applications submitted pursuant to subparagraph (ii) of paragraph (b) of subdivision 6 of section 1202-q of the tax law, as added by chapter 511 of the laws of 1994. Assistance pursuant to such subparagraph shall be awarded or denied by the department of parks, recreation and museums of the county of Nassau in consultation with such advisory board.

(b) The advisory board shall consist of seven members, each to serve a term of two years, to be appointed as follows: three by the county executive of the county of Nassau, two by the presiding officer of the county legislature of the county of Nassau and two by the minority leader of the county legislature of the county of Nassau. Such county executive shall designate the chair of the board. Vacancies in the membership of the board shall be filled in the manner provided for original appointments.

S 5. Annually on or before the first day of February, the following reports shall be submitted to the county legislature of the county of Nassau and the state legislature:

(a) by the tourism promotion agency which the county of Nassau contracts pursuant to subdivision 5 of section 1202-q of the tax law, as added by chapter 511 of the laws of 1994, on the amount of revenue received during the immediately previous calendar year pursuant to subparagraph (1) of paragraph (a) of subdivision 6 of such section, and the amounts and purposes of the expenditures of such revenue; and

(b) by the department of parks, recreation and museums of the county of Nassau on (1) the amount of revenue received during the immediately previous calendar year pursuant to subparagraph (ii) of paragraph (a) of subdivision 6 of such section, and the amounts and purposes of the expenditures of such revenue; and (2) the amount of revenue received during the immediately previous calendar year pursuant to subparagraph (ii) of paragraph (b) of subdivision 6 of such section, and the amounts and purposes of the expenditures of such revenue.

S 6. The actions of the department of taxation and finance, the county of Nassau, and hotels and motels in such county relating to the continued collection of hotel and motel taxes in Nassau county pursuant to section 1202-q of the tax law, as added by chapter 511 of the laws of 1994, between January 1, 2006 and the effective date of this act are hereby legalized, validated, ratified and confirmed, notwithstanding the expiration of such section 1202-q on December 31, 2005. No cause of action of whatever nature or kind shall accrue for the refund of any hotel and motel tax in Nassau county collected or imposed between January 1, 2006 and the effective date of this act.

S 7. This act shall take effect immediately, provided that:

(a) sections one and three of this act shall be deemed to have been in full force and effect on and after January 1, 2006; and

(b) section two of this act shall take effect January 1, 2007.