



NIAGARA COUNTY LEGISLATURE
NIAGARA COUNTY COURTHOUSE
175 HAWLEY STREET
LOCKPORT, NEW YORK 14094-2740

WM. KEITH McNALL
Chairman

MARY JO TAMBURLIN
Clerk

(716) 439-7000
(716) 439-7124 Fax

MAY 18, 2018

NOTICE FOR A SPECIAL MEETING

Special Legislature Meeting
Monday, May 21, 2018
5:30 PM
Niagara County Legislature Chambers
Courthouse
Lockport, New York

Agenda

**1. HOME RULE MESSAGE TO AN ACT TO AMEND THE TAX LAW, IN
RELATION TO IMPOSING AN ADDITIONAL ONE PERCENT
OCCUPANCY TAX IN THE COUNTY OF NIAGARA TO INCREASE BENEFIT
THE DISCOVER NIAGARA SHUTTLE, PURSUANT
TO SENATE BILL NO. S8419 AND ASSEMBLY BILL NO. A10526**

Mary Jo Tamburlin, Clerk
Niagara County Legislature

NIAGARA COUNTY LEGISLATURE

FROM: Committee of the Whole DATE: 05/21/18 RESOLUTION # CW-006-18

<u>APPROVED</u>	<u>REVIEWED</u>	<u>COMMITTEE ACTION</u>	<u>LEGISLATIVE ACTION</u>
<u>CO. ATTORNEY</u>	<u>CO. MANAGER</u>	<u>CW- 5/21/18</u>	Approved: Ayes _____ Abs. _____ Noes _____
_____	_____	_____	Rejected: Ayes _____ Abs. _____ Noes _____
_____	_____	_____	Referred: _____

**HOME RULE MESSAGE TO AN ACT TO AMEND THE TAX LAW, IN
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WHEREAS, the County of Niagara requested the State of New York to amend New York State Tax Law §1202-t to authorize the County of Niagara to impose an additional 1% rate of tax in addition to the existing 1% and pursuant to New York Senate Bill No. S8419 and New York State Assembly Bill No. A10526 thereto the County impose the additional one percent (1%) dedicating the funds specifically to the Discover Niagara Shuttle, and

WHEREAS, Niagara County sees an advantage to an additional 1% increase of the current Bed tax to aid and promote tourism in Niagara County, and

WHEREAS, the County has an opportunity to assist the Niagara Falls National Heritage Area in its operation of the Discover Niagara Shuttle or other entities for transportation or economic development purposes pursuant to New York State Tax Law Article 29 § 1201-d(a) authority to impose tax, and

WHEREAS, the Discover Niagara Shuttle service presently serves the city of Niagara Falls, and along the Niagara River Corridor to the village of Youngstown, and

WHEREAS, Niagara County anticipates several benefits to an additional 1% increase of the current Bed tax, which would include:

1. Promote Tourism by the ease of Transportation to and from all the tourist sites in the city of Niagara Falls, town of Lewiston, Village of Youngstown and in the future the city of Lockport and city of North Tonawanda;
2. Increase Shuttle connections to the city of Lockport and city of North Tonawanda;
3. Relieve congestion of tourism traffic on the roads, parking, and provide a scenic commute throughout the existing Niagara County tourist locations.

and

WHEREAS, there are several attractions in the city of Lockport; the Flight of Five Locks, Lockport Discovery Center, and the Lockport caves; and in North Tonawanda the Carousel Factory Museum, the Canal Fest, thus the shuttle service would promote these attractions, and

WHEREAS, this additional 1% rate shall be imposed from the period beginning immediately following the adoption, and upon filing in the office of the Secretary of State and as provided by the Municipal Home Rule Law, the New York State Tax Law §1202-t and pursuant to any provisions of the New York State Department of Taxation and Finance, now, therefore, be it

RESOLVED, that the Niagara County Legislature requests the State of New York Legislature authorize the County of Niagara to increase the existing bed tax by 1% for, with all proceeds to be specifically designated to the Discover Niagara Shuttle, and be it further

RESOLVED, that the Niagara County Legislature be authorized to execute the proper Home Rule Message documents and immediately forward them to the New York State Legislature.

COMMITTEE OF THE WHOLE