



# Essex County Board of Supervisors

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Clayton Barber  
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Clayton Menser, Sr.  
Crown Point

Cathleen Reusser  
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Kenneth Hughes  
Essex

Matthew Stanley  
Jay

Joe Pete Wilson  
Keene

Timothy Pierce  
Lewis

Stephen McNally  
Minerva

Matthew Brassard  
Moriah

Mary Lamphear  
Newcomb

Richard Preston  
North Elba

Chris Clark  
North Hudson

Meg Wood  
Schroon

Davina Thurston  
St. Armand

James O'Bryan  
Ticonderoga

Michael K. Tyler  
Westport

Tracie McGill  
Willsboro

Timothy Follos  
Wilmington

## Via Email

**To:** Essex County Board of Supervisors

**From:** Judith A. Garrison

**Subject:** Special Board Meeting - Monday, May 11, 2026 at 11:15 a.m.

**Date:** May 5, 2026

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Dear Ladies and Gentlemen:

Upon the direction of Stephen McNally, Chairman, you are hereby notified, that pursuant to and in accordance with Section 151 of the County Law, a **Special Board Meeting of the Essex County Board of Supervisors will be held at Elizabethtown, New York at the Essex County Board of Supervisors Chambers on Monday, May 11, 2026 at 11:15 a.m.** for the purposes of:

1. Consideration of a resolution adopting a home rule request for adoption by the New York State of Senate of Senate Bill S-8482-A and adoption by the New York State Assembly of Assembly Bill A-9098-A, amending Subdivision 10 of New York State Tax law §1202-S, as it relates to the use of all revenues received from Hotel/Motel Occupancy Tax generated in Essex County.

Thank you for your consideration in this matter.

Sincerely,

  
Judith A. Garrison  
Clerk of the Board

cc: County Manager  
County Attorney



# **ESSEX COUNTY BOARD OF SUPERVISORS**

**Resolution No.**

**May 11, 2026**  
**Special Board Meeting**

**RESOLUTION ADOPTING A HOME RULE REQUEST FOR ACTION ADOPTION BY NEW YORK STATE SENATE OF SENATE BILL S-8482-A AND ADOPTION BY NEW YORK STATE ASSEMBLY OF ASSEMBLY BILL A-9098-A, AMENDING SUBDIVISION 10 OF NEW YORK STATE TAX LAW §1202-S, AS IT RELATES TO THE USE OF ALL REVENUES RECEIVED FROM HOTEL/MOTEL OCCUPANCY TAX GENERATED IN ESSEX COUNTY**

The following resolution was offered by Supervisor \_\_\_\_\_, who moved its adoption.

Upon the recommendation of the Personnel Committee, with the approval of the Ways and Means Committee of this Body, and the same appearing proper and necessary.

**WHEREAS**, Senate Bill S-8482-A and Assembly Bill A-9098-A have been introduced in the New York State Senate and New York Assembly respectively, each entitled, "An act to amend the Tax Law, in relation to the use of revenues from hotel or motel taxes in the County of Essex." Attached are copies of the Bills; and

**WHEREAS**, the purpose of the legislation is to allow Essex County to deposit all revenues resulting from hotel/motel occupancy tax generated in Essex County to be deposited into the General Fund of the County to be allocated at the discretion of the County for purposes of tourism promotion and development and economic development which supports tourism promotion and development; and

**WHEREAS**, Essex County needs to adopt a Home Rule Request for such necessary legislation to be considered and enacted; and

**WHEREAS**, there exists the necessity for the amendment of Section 1202-S(10) to ensure that the County of Essex has complete control of all of these tax proceeds and has discretion as to use provided they are used for economic development, tourism and promotion purposes without constraint.

**BE IT RESOLVED**, that the Essex County Board of Supervisors hereby adopts a Home Rule Request for action and adoption by New York State Senate of Senate Bill S-8482-A and adoption by New York State Assembly of Assembly Bill A-9098-A, amending Subdivision 10 of New York State Tax Law §1202-S, as it relates to the use of all revenues

received from hotel/motel occupancy tax generated in Essex County as set forth in the attached copies of the Senate and Assembly Bills; and

**BE IT FURTHER RESOLVED**, that the Essex County Board of Supervisors hereby declares that a necessity exists with the enactment of such legislation as the County does not have the legal authority to amend or change the tax law or local law; and

**BE IT FURTHER RESOLVED**, that the Clerk of the Board is hereby authorized and directed to immediately execute all required Home Rule Request documents and forward the same to: Senator Daniel Stec, Assemblyman Matthew Simpson and Assemblyman Michael Cashman

This resolution was duly seconded by Supervisor \_\_\_\_\_, and adopted upon a **two-thirds** roll-call vote as follows:

<b>AYES:</b>	<b>0</b>	<b>votes</b>
<b>NOES:</b>	<b>0</b>	<b>votes</b>
<b>ABSENT:</b>	<b>0</b>	<b>votes</b>

STATE OF NEW YORK, COUNTY OF ESSEX )ss:

I, JUDITH A. GARRISON, Clerk of the Essex County Board of Supervisors, do hereby certify that I have compared the foregoing copy with the original resolution filed in this office on the 11th day of May, 2026, and that it is a correct and true copy thereof.

*IN TESTIMONY THEREOF*, I have hereunto set my hand and affixed my official seal this 11th day of May, 2026.



\_\_\_\_\_  
Judith A. Garrison  
Clerk of the Essex County Board of Supervisors

# STATE OF NEW YORK

9098--A

2025-2026 Regular Sessions

## IN ASSEMBLY

September 12, 2025

Introduced by M. of A. SIMPSON -- read once and referred to the Committee on Ways and Means -- recommitted to the Committee on Ways and Means in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to the use of revenues from hotel or motel taxes in the county of Essex

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subdivision 10 of section 1202-s of the tax law, as added  
2 by section 1 of part T of chapter 406 of the laws of 1999, is amended to  
3 read as follows:

4 (10) All revenues resulting from the imposition of the tax under the  
5 local laws shall be paid into the treasury of the county of Essex and  
6 shall be credited and deposited into [~~a special tourism development and~~  
7 ~~promotion fund, thereafter to be allocated for publicizing the advan-~~  
8 ~~tages of the county of Essex pursuant to subdivision fourteen of section~~  
9 ~~two hundred twenty four of the county law;~~] the general fund of the  
10 county thereby to be allocated at the discretion of the county legisla-  
11 ture of the county of Essex for the purposes of tourism promotion and  
12 development and economic development which supports tourism promotion  
13 and development, provided, however, that [~~such local laws shall provide~~  
14 ~~that~~] the county shall[+]

15 ~~a.]~~ be authorized to retain up to a maximum of five percent of such  
16 revenue to defer the necessary expenses of the county in administering  
17 such tax[+]

18 ~~b. endeavor to expend the revenues in such fund in a manner reasonably~~  
19 ~~intended to publicize the areas within the county of Essex commensurate~~  
20 ~~with the amount of revenues generated from such areas; and~~

21 ~~e. contract with the Lake Placid Essex county visitors bureau, for the~~  
22 ~~expenditure of the revenues in such fund pursuant to subdivision four-~~

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

LBD13645-05-6

1 ~~teen of section two hundred twenty-four of the county law, provided~~  
2 ~~however that the county of Essex may terminate such contract and/or~~  
3 ~~enter into other contracts in the event that the Lake Placid Essex coun-~~  
4 ~~ty visitors bureau dissolves or in the determination of the board of~~  
5 ~~supervisors of the county of Essex after public hearing ceases to~~  
6 ~~adequately perform such contract].~~ The revenue derived from the tax,  
7 after deducting the amount provided for administering such tax, as so  
8 authorized by local law, shall be allocated exclusively to the promotion  
9 and development of tourism and economic development which supports tour-  
10 ism promotion and development of Essex county, its cities, towns and  
11 villages, and other directly related and supporting activities, and  
12 shall not be used for any other purpose. In soliciting contracts for  
13 services and in the expenditure of monies under this law, the county of  
14 Essex shall follow all applicable federal, state and county procurement  
15 laws, policies, rules and procedures.

16 § 2. This act shall take effect immediately.

# STATE OF NEW YORK

8482--A

2025-2026 Regular Sessions

## IN SENATE

August 20, 2025

Introduced by Sen. STEC -- read twice and ordered printed, and when printed to be committed to the Committee on Rules -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to the use of revenues from hotel or motel taxes in the county of Essex

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subdivision 10 of section 1202-s of the tax law, as added  
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13 and development, provided, however, that [~~such local laws shall provide~~  
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16 revenue to defer the necessary expenses of the county in administering  
17 such tax[+]

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19 ~~intended to publicize the areas within the county of Essex commensurate~~  
20 ~~with the amount of revenues generated from such areas; and~~

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