

WARREN COUNTY BOARD OF SUPERVISORS

COMMITTEE: OCCUPANCY TAX COORDINATION

DATE: JANUARY 30, 2008

COMMITTEE MEMBERS PRESENT:

SUPERVISORS KENNY
TESSIER
MERLINO
HASKELL
CHAMPAGNE
SIMMES
GOODSPEED

OTHERS PRESENT:

FRANCIS O'KEEFE, COUNTY TREASURER
KRISTEN MALETTE, JUNIOR ACCOUNTANT,
TREASURER'S OFFICE
KATE JOHNSON, DIRECTOR OF TOURISM
VONDA BEATTIE, PRINCIPAL ACCOUNT CLERK, TOURISM
FREDERICK MONROE, CHAIRMAN
HAL PAYNE, COMMISSIONER OF ADMINISTRATIVE &
FISCAL SERVICES
JOANN MCKINSTRY, DEPUTY COMMISSIONER OF
ADMINISTRATIVE & FISCAL SERVICES
JOAN SADY, CLERK OF THE BOARD
SUPERVISOR BELDEN
SUPERVISOR SOKOL
SUPERVISOR STRAINER
FRED AUSTIN, BUILDING PROJECTS COORDINATOR
JOANNE COLLINS, LEGISLATIVE OFFICE SPECIALIST
ALICE GREYER, DIRECTOR OF TOURISM, CITY OF
GLENS FALLS
LUISA SHERMAN, EXECUTIVE DIRECTOR, LAKE
GEORGE REGIONAL CHAMBER OF COMMERCE
BILL DUTCHER, AMERICADE, INC.
TOM RANDALL, *THE ADIRONDACK JOURNAL*
CHARLENE DIRESTA, LEGISLATIVE OFFICE SPECIALIST
*PLEASE SEE ATTACHED SIGN-IN SHEET FOR ALL OTHER
GUESTS PRESENT*

Mr. Kenny called the meeting of the Occupancy Tax Coordination Committee to order at 9:31 a.m.

Motion was made by Mr. Tessier, seconded by Mr. Haskell and carried unanimously to approve the minutes of the previous Committee meeting, subject to correction by the Clerk of the Board.

Mr. Kenny noted that there were three new members on the Committee; Kathy Simmes, Supervisor for the Town of Bolton, Sterling Goodspeed, Supervisor for the Town of Johnsbury and Frederick Champagne, Supervisor for the Town of Queensbury. He noted that the majority of this meeting would be to discuss

Special Event funding. He said that Item No. 1 on the Agenda was to report on revenues and expenditures from the County Treasurer.

Privilege of the floor was extended to Francis O' Keefe, Treasurer, who distributed copies of his Agenda to the Committee members; *a copy of the Agenda is on file with the minutes.*

Mr. O' Keefe presented a Power Point presentation and distributed copies of the presentation entitled 'Revenues & Expenditures for the Year Ending 12/31/07' to the Committee members, a copy of which is on file with the minutes. He said that he would be reporting on the total expenditures of occupancy tax from 2004 to 2007. He noted that the Treasurer's Office was still collecting occupancy tax for 2007 and would close the books on March 31, 2008.

Mr. O' Keefe stated that Page 2 of the handout represented the total occupancy tax revenue by town code for 2007. He noted that the Towns of Bolton, Queensbury and Lake George and the Village of Lake George collected the majority of the revenue. He apprised that the total 2007 occupancy tax revenue collected as of December 31, 2007 was \$3,275,115.78.

Mr. O' Keefe said that Page 3 of the handout represented the total occupancy tax revenue collected from 2004 to date. He noted that the amount of 2007 occupancy tax revenue collected January 1-25, 2008 was \$46,945.54. He added that the total amount of 2007 occupancy tax revenue collected to date was \$3,322,061.32. He expounded that the bottom of the page represented the total of occupancy tax revenue collected from 2004 to 2007 and the percentage of increase from the previous year. He emphasized that the County had collected more revenue in 2007 than any other year and cautioned the Committee about how it was spent. He added that there were indications that occupancy tax collections would be declining.

Messrs. Champagne and Strainer entered the meeting at 9:37 a.m.

Mr. O' Keefe stated that Page 4 of the handout represented the total occupancy tax revenue by town code for 2006, which was \$3,033,733.76. He said that Page 5 of the handout represented the total occupancy tax revenue by town code for 2005, which was \$2,792,447.68 and Page 6 represented the total occupancy tax revenue by town code for 2004, which was \$2,597,870.94.

Mr. O' Keefe apprised that Pages 7 and 8 of the handout represented a three-year comparison of occupancy tax revenues by town for 2005, 2006 and 2007. He added that the 2007 figures would increase due to payments made from January

1, 2008 to March 31, 2008.

Mr. O' Keefe stated that Pages 9 and 10 of the handout represented a three-year comparison of occupancy tax revenues collected in the fourth quarter (October, November and December) for 2005, 2006 and 2007.

Mr. O' Keefe said that Page 11 of the handout represented occupancy tax expenditures by object code for 2007. He noted that the majority of the expenditures were for tourism promotion and contracts. He stated that Object Code No. 469 represented payments to the Towns in the amount of \$728,433.44, which included the initial disbursement of \$390,000.

Mr. O' Keefe apprised that Page 12 of the handout represented occupancy tax expenditures by vendor for 2007. He noted that the majority had been paid to Susan L. Stratton of Stratton Partners.

Mr. O' Keefe stated that Page 13 of the handout represented total expenditures for the year by budget code for 2004, 2005, 2006 and 2007. He said that Page 14 of the handout represented encumbrances that had not been paid yet. He noted that the Town of Thurman had not yet collected the initial occupancy tax disbursement of \$30,000. He advised the Tourism Department to pay all invoices that had been received and added that the deadline for encumbrances was the first week in February.

Mr. O' Keefe apprised that Page 15 of the handout represented occupancy tax disbursements to the Towns for the year ending December 31, 2006. He noted that 25% of the total revenue collected had been \$758,433.44. He said after deducting the \$390,000 from the initial disbursement, \$368,433.44 was remaining to be disbursed to the Towns based on their amount collected.

Mr. O' Keefe said that Page 16 of the handout represented occupancy tax disbursements to the Towns for the year ending December 31, 2007. He noted that the total of \$360,000 represented the initial disbursement of \$390,000 less the \$30,000 still owed to the Town of Thurman. He stated that payments to the Towns based on the total collections for 2007 would not be paid until after March 31, 2008.

Mr. O' Keefe said that Pages 17 through 20 of the handout represented expense budget performance reports for the Tourism Department for 2004, 2005, 2006 and 2007.

Referring to Page 10 of the handout, Mr. Kenny asked if the reason the 2007 totals

were lower than expected was because the County's quarter and the Sales Tax quarter did not coincide and Mr. O' Keefe replied affirmatively. Mr. O' Keefe said that the reason that occupancy tax was collected at the same time that sales tax was collected because it would have been inconvenient for some of the larger hotels to do otherwise. He apprised that he could survey the business owners to see if they would be willing to switch payments to a calendar year. Mr. Kenny asked the Committee what their opinions were and Mr. Haskell responded that now that occupancy tax was collected on a quarterly basis the Committee should have no problems in the future comparing like periods.

Mr. Haskell asked if there was an estimate of how many businesses had not paid their 2007 occupancy tax and Mr. O' Keefe responded that there were two large businesses that had not paid for several years. He added that the Treasurer's Office should have a response from those businesses by the end of next week. He said that numerous letters had been sent to those businesses and added that they were the only problems that the County had with occupancy tax collections.

Mr. Kenny stated that he had asked Mr. O' Keefe to have a representative from the Treasurer's Office at each Committee meeting and added that Mr. O' Keefe would present his report on a quarterly basis. Mrs. Simmes asked if the two large businesses had paid any of their occupancy tax. Mr. O' Keefe responded that one of the businesses had made a partial payment. He added that these two businesses would be addressed by next week or other action would be taken. Mrs. Simmes asked if the businesses had been collecting occupancy tax and not paying it and Mr. O' Keefe responded that the assumption had been that they were collecting the tax. He added that the penalties were being enforced for late payment.

Mr. Champagne asked if there was a way to project the total occupancy tax for 2007 by predicting the outstanding collections. Mr. O' Keefe responded that the Treasurer's Office had been asked to project in the past and could do so for the 2007 totals. He said he could have the projections available by the end of this week.

Mr. Kenny apprised that Item No. 2 on the Agenda pertained to a pending item concerning Paul Dusek, County Attorney. He added that Mr. Dusek was in Albany, New York and the Committee would carry over this pending item until the next meeting.

Mr. Kenny stated that Item No. 3 on the Agenda was to review and discuss the guidelines for special event funding. *Copies of the Occupancy Tax Revenue Event Expenditure Criteria were distributed to the Committee members and guests, a copy of which is on file with the minutes.*

Mr. Kenny noted that there had been in excess of \$700,000 in applications for special event funding. He added that 10% of the occupancy tax collections from the previous year was utilized for special events funding. He said that the Committee only had \$280,000 to distribute for special events in 2008. He apprised that the Committee had awarded funds to those events that made the greatest economic impact on the community. He said he would like the Committee to review the Occupancy Tax Revenue Event Expenditure Criteria to decide if any changes to the criteria were needed. He noted that he would like to have the Committee develop parameters that they could stay within.

Mr. Kenny expounded that the first criteria topic that needed to be discussed was '10% of total occupancy tax revenues for events'. He said that one of the changes necessary was that this criteria should include the words 'based on the previous year's collection'. He asked if it needed to say two years prior and Hal Payne, Commissioner of Administrative & Fiscal Services, responded that special event funding for 2008 was decided at the end of 2007 and, therefore should be determined by the previous year's (2006) collections. Mr. Kenny said that applications were due by December 1st.

Mr. Kenny asked the Committee if they wanted to change the percentage of occupancy tax revenues that were used for special event funding and added that for 2009 funding, 10% of the collections would be \$320,000. Mr. Haskell apprised that each of the Towns received disbursements from the occupancy tax collections and the events could request funding directly from the Towns. He added that he believed 10% was an adequate amount.

Mr. Kenny noted that the County was attracting larger events, which was good. He said that the Committee had \$280,000 to distribute and had decided that three of the events qualified for the maximum disbursement of \$50,000. He noted that the three events that had received the maximum of \$50,000 had been Americade, the New York State Association of Fire Chiefs and the New York State Public High School Basketball Championships. He said this left the Committee with \$130,000 to distribute among the remaining events with \$550,000 remaining in applications.

Mr. Haskell apprised that if the Committee increased the percentage to be used for special event funding, they would still have the same problem. Mr. Merlino stated that he felt that 10% was adequate; however, he added, it was important that the Committee adhere to the criteria once it was decided upon. Mr. Tessier stated that when the County initiated occupancy tax funding for special events there had been more than enough funds available due to fewer events.

Kate Johnson, Director of Tourism, stated that she would like to see the funds

added to the Tourism Department budget rather than be used for special event funding. She added that the Tourism budget had been greatly reduced in 2007, which was the first year that Tourism had been fully funded by occupancy tax. She said that she felt that the Tourism Department did the best job at promoting tourism in Warren County. She apprised that the funds should be added to the Tourism budget and the funds that were disbursed to the Towns should be used for special event funding. She stated that the Tourism budget for 2006 had been \$2.6 million which had decreased to \$1.9 million for 2008. She added that there were not enough funds in the Occupancy Tax budget to cover everything that had been budgeted when the General Fund had contributed to the Tourism budget. Mr. Kenny apprised that prior to occupancy tax, the Tourism budget had been approximately \$1 million. He added that over a three year period the County had phased in occupancy tax funding for Tourism and phased out property tax. He said that over that three year period, the Tourism budget had both occupancy tax and property tax funding. He asked Ms. Johnson if she was suggesting that the County do away with special event funding. Ms. Johnson responded that since the County could not change the amount of funds disbursed to the Towns due to legislation, she felt the special events should go directly to the Towns for their funding. She said she would rather spend the funds on television commercials.

Mr. Kenny expounded that the funds that were disbursed to the Towns were also used for the purpose of promoting tourism. He added that when the County had established the legislation for occupancy tax they had used the 'elasticity factor', which was a term used in the hotel industry. He explained that the 'elasticity factor' was defined that for every 10% increase in promotion you would get a 1% increase in occupancy. He said that the County had expected to increase occupancy by 20% after a sustained period of 5 years; however, he added, they had increased occupancy by 23% after only 3 years.

Alice Grether, Director of Tourism for the City of Glens Falls, said that she understood Ms. Johnson's request. She apprised that Warren County did a great job in promoting tourism; however, she added, the advertising was geared toward the Lake George area and the Adirondacks. She added that the City of Glens Falls did not fit into those categories and added that there was a need to make sure that the County was promoting the cultural arts, sports, educational institutions, theaters, museums, etc. She stated that the City of Glens Falls would be more comfortable with Ms. Johnson's proposal if they were sure that those events would be promoted as well.

Mr. Kenny said that he could foresee several problems with Ms. Johnson's proposal. He stated that the Occupancy Tax Committee had awarded in excess of \$170,000 to events that would take place in the Town and Village of Lake George. He added that \$170,000 would consume a great portion of the funding disbursed

to the Town and the Village of Lake George. He stated that the Committee had also awarded \$50,000 for the New York State Public High School Basketball Championships and \$5,000 for Lower Adirondack Regional Arts Council (LARAC). He noted that both of these events would be held in the City of Glens Falls which did not receive \$55,000 in occupancy tax disbursements.

Mr. Tessier apprised that the Town and the Village of Lake George were technically one entity and added that they collected twice as much as any other Town in occupancy tax. He added that the majority of the events took place in Lake George. He said that Lake George had lost 9 events for 2008 due to lack of funding and that 7 events that would take place in Lake George had been funded; however, he added, those events would be beneficial to other Towns, as well. He apprised that the Committee had awarded funding to events in the past that had not met the criteria; therefore, he stated, those events now expected continued funding. He said that the criteria had to be adhered to in the future.

Mr. Merlino said that he felt Ms. Johnson had a valid point and added that he thought sales tax revenue should also contribute to special event funding. He said that special events brought consumers to the area who patronized the restaurants and shopped in the stores, which generated increased sales tax revenue. Mr. Champagne apprised that he would not want to increase the percentage of occupancy tax revenue that was used for special event funding without seeing a plan as to how the increase would affect tourism and where the funds would be spent. Mr. Tessier stated that the Committee should have a reserve fund for special events that might be presented mid-year.

Ms. Johnson expounded that for the next three years \$50,000 would be taken from the Tourism budget for improvements to the Glens Fall Civic Center and \$25,000 for the promotion of the Lake George Visitors Center. Mr. Kenny reiterated that for several years in the past, the Tourism budget had been approximately \$1 million and now approximately \$3 million per year was spent on the promotion of tourism. He added that some of that funding came from the Towns, some from special events and almost \$2 million had gone to the Tourism Department, which in his opinion was not a reduction in the budget.

Mrs. Grether apprised that special events that requested funding mid-year should not receive funding. She added that special events required time for promotion in order to attract as many visitors as possible. Mr. Kenny noted that the guidelines for occupancy tax funding were to disburse 80% in December and reserve 20% for additional events. He added that the Committee had not done so this year and had disbursed all the funds in December.

It was the consensus of the Committee that the amount of funding for special

events in Warren County remain at 10% and that the wording be changed to read '10% of the total occupancy tax revenues from the previous year'.

Luisa Sherman, Executive Director of the Lake George Regional Chamber of Commerce, stated that there was no doubt that the County's tourism promotion had a significant impact in attracting tourists to the area; however, she said, the County could promote and advertise but would need to have something to deliver when the tourists arrived. She stated that the events were often the reason that the tourists came to the area. She said that the Lake George Regional Chamber of Commerce website has 30,000 to 50,000 hits per month, with the majority of the visitors to the website viewing the special events page. She apprised that the Town and the Village of Lake George received over \$150,000 in occupancy tax disbursements; however, she added, that amount was not enough for Lake George to fund all the events that took place there on their own. She noted that the majority of the events in Warren County took place in the Town of Lake George. She added that Lake George was the 'jewel' of the County and the place that the tourists came to see. She expounded that if special event funding by the County was eliminated, it would decrease the ability to have these events take place.

Continuing with the review of the criteria, Mr. Kenny noted that the application due date should read 'December 1st of each year'. He apprised that generally only multiple day events were funded by the County and asked if the Committee wished to change that criteria.

Mr. Kenny noted that the County had problems in the past with the criteria that stated the amount of funding for each event was not to exceed \$50,000 and he asked the Committee if this needed to be changed. Mr. Haskell responded that the Committee had funded three events for \$50,000 each, which consumed a large portion of the total amount. He said that he felt the maximum amount of funding should be lowered to \$25,000 to allow more events to compete for the funding. Mr. Kenny apprised that he felt \$50,000 may be a little high; however, he added, he would not recommend that the maximum amount be reduced lower than \$40,000. Mr. Tessier asked if the Committee would adhere to the criteria that stated that funding would be reduced for each consecutive year that the event was held and Mr. Kenny responded that the Committee would discuss that criteria as they came to it. Mr. Goodspeed stated that the two criteria were related. Mr. Kenny stated that the logic behind the reduction of funding for each consecutive year of the event had been that the Committee wanted to encourage new events. He added that the Committee had realized that retaining the events that brought visitors to the area was as important as attracting new events. It was the consensus of the Committee to decided on the \$50,000 maximum disbursement after the reduction criteria was discussed.

Mr. Kenny asked the Committee if they wanted to change the criteria that stated that events had to be 50% self-funded. Mrs. Simmes asked if the organizations had to prove the 50% self-funding and Mr. Kenny replied that it was part of the application process. Mr. Tessier asked if it was 50% of advertising or the total cost of the event and Mr. Kenny responded that it was the total cost of the event. It was the consensus of the Committee not to change the criteria that stated that an event must be at least 50% self-funded.

Mr. Kenny apprised that the next criteria to be discussed was that 80% of the total event funding was to be disbursed in December. He apprised that if the Committee held 20% in reserve and declined an events application and then disbursed the funding to a new applicant, it affected the Committee's credibility. He stated that he felt 100% of the occupancy tax funding should be distributed at the December meeting. He said that he felt there should be some kind of reserve fund and suggested that it could come from funds received from late payments. He stated that he would talk to the County Attorney about a reserve fund for occupancy tax funding. It was the consensus of the Committee that they change the criteria to state that 100% of the occupancy tax funding for special events be disbursed at the December Committee meeting.

Mr. Kenny apprised that he had originally developed the scoring guidelines for occupancy tax funding. He said that under 'Economic Impact', the criteria that stated 'based on \$70 per day for day-trippers and \$150 per day for overnight visitors' needed to be changed as it had been developed in 2004. He said that the dollar amounts should be changed to \$100 and \$200, respectively.

Mr. Kenny apprised that under the section of 'Month of Event', he would like to have June and September both be worth 6 points. He added that June and September were the months that needed to have as many special events as possible. He noted that under the section 'Bed Nights', although 20,000+ may seem like a lot, the Americade Rally far exceeded that amount with approximately 50,000 visitors. He said that he had heard that the economic impact from Americade 2007 had been \$42 million.

Mr. Kenny stated that he felt the Committee should adhere to the scoring system. He added that they should score each application and sort them from highest score to lowest score and award the funding accordingly. He said that the special events that had the greatest economic impact on the County should be considered for funding above those that had less of an impact. Mr. Haskell agreed with Mr. Kenny; however, he added, often the number of bed nights was exaggerated on most applications and he did not feel the Committee could decide solely on the scoring system.

Mr. Tessier apprised that an event had received \$8,000 for the first year and \$14,000 for the second year. He said that it should have happened the other way around. He stated that the Towns should help with the funding of special events and the Town of Lake George would try to fund those events in Lake George that had not received funding from the County. Mr. Kenny noted that some of the applications were for first time events, who were estimating expected bed nights.

Mr. Goodspeed apprised that according to the current criteria, Americade was no longer eligible for the maximum funding. Mr. Kenny noted that the amount of points that Americade received from the other categories outweighed the fact that the event had been in Warren County for more than three years. Mr. Goodspeed explained that he was referring to the second page of Schedule A, which stated that the event was eligible for up to the maximum amount of funding for years 1 and 2, 50% of the maximum for year 3 and 25% of the maximum for year 4 and beyond. Mr. Kenny noted that the Committee had not adhered to this criteria. Mr. Goodspeed stated that if this criteria was adhered to, Americade would only be eligible for \$12,500. Mr. Kenny advised that the Committee had received complaints in the past that they had continued to fund Americade with the maximum. He said that an event that had an economic impact of \$42 million was deserving of the maximum in funding.

Discussion ensued.

Mr. Kenny stated that if the section entitled 'Funding is to Encourage New Events' was deleted, then it would be up to the discretion of the Committee not to reduce an event's funding incrementally. Mr. Tessier apprised that he felt the County should have some form of this criteria in writing to avoid complaints from events that are reduced incrementally. Mr. Goodspeed said that two or three of the events were 'super events' based on their economic impact to the County. He stated that super events should be handled differently and added that Americade was a super event. Mr. Kenny apprised that Americade was the County's premier event and all other events were competing against Americade if they wanted funding. Mr. Haskell suggested that this section of the criteria be deleted and the maximum amount be reduced to \$40,000. Mrs. Simmes asked if the County had recently authorized funding above \$50,000 for the New York State Association of Fire Chiefs. Mr. Haskell responded that the County had awarded \$50,000 in funding to the Association and had asked the Towns to contribute additional funding. Mrs. Simmes asked how many of the Towns contributed and Mr. Kenny replied all but two of the Towns had contributed. Joan Sady, Clerk of the Board, stated that the Town of Queensbury and the City of Glens Falls had not contributed.

Mr. Tessier apprised that he felt the criteria needed some minor changes and added that the most important factor was if the event put 'heads in beds'. He said

that he felt some of the events exaggerated the bed nights. He noted that although the New York State Association of Fire Chiefs had a major economic impact on Warren County, last year's event put 'heads in beds' in Saratoga County, not Warren County. Mr. Merlino said he would like the maximum amount of funding to remain at \$50,000. He suggested that any events that achieved 40 or more points on the scoring system not be subjected to the incremental reduction in occupancy tax funding. Mr. Payne apprised that Mr. Goodspeed's and Mr. Merlino's suggestions were similar and added that if an event scored over 40 points, they would be considered a super event and not be subjected to the incremental reduction.

Mrs. Simmes asked how much funding the New York State Association of Fire Chiefs had received from both the County and the Towns. Mr. Kenny responded that the County had awarded \$50,000 in funding and the Towns had contributed approximately \$50,000.

Mr. Goodspeed said that he supported Mr. Merlino's proposal and added that it would provide protection for super events to continue receiving maximum funding. He stated that Americade had a complex budget and needed to have some amount of certainty of future funding.

Mr. Kenny clarified that events that scored under 40 points would be subject to the incremental reduction. Mr. Goodspeed replied affirmatively and reiterated that those events that exceeded 40 points would not be subject to the incremental reduction.

Mrs. Grether suggested that the Committee should add to the criteria that the event would need to have a marketing plan, which was needed to attract visitors to attend the event. Mr. Kenny responded that the applicants were required to submit marketing plans to the County.

Bill Dutcher, of Americade, Inc., thanked the Committee for their thoughtful discussion on some very important points. He said that he had a study from the State University of New York which showed that Americade 2007 had an economic impact of \$46 million on Warren County. He said Americade was a full week event and local hotels increased their rates and many required a 5 night minimum for the week of Americade. He apprised that it was reasonable to estimate that Americade contributed \$300,000 to \$400,000 in occupancy tax revenue. He said that it made sense to tax what you wanted to discourage and incentive what you wanted to encourage. He stated that Americade was competing against other events that were receiving State funding. He acknowledged that it was frustrating to see a new event receive \$200,000 in funding from Warren County, knowing how much of an economic impact Americade made. He said that he understood that

Warren County needed to initiate new events, and suggested that Warren County attempt to receive weekly reports from the hotels to better track the impact of events on occupancy tax revenue.

Motion was made by Mr. Champagne, seconded by Mr. Haskell and carried unanimously to amend Resolution No. 238 of 2005 and Resolution No. 261 of 2006, as follows:

Amendments to Resolution No. 238 of 2005:

- 10% of total Occupancy Tax revenue based on previous year's collection.
- Applications for event funding due date to be December 1st of each year.
- 100% allocation of event funding for applications at the December Committee meeting.

Amendments to Resolution No. 261 of 2006:

- Economic Impact (Based on \$100 per day for day-trippers and \$200 per day for overnight visitors).
- Under 'Month of Event' - September and June should both be 6 points.
- Under 'Funding is to Encourage New Events' add the following stipulation: Events scoring 40 or more points will be considered a 'super event' and will not be subject to an incremental reduction.

The necessary resolution was authorized for the February 15, 2008 Board meeting.

As there was no further business to come before the Occupancy Tax Coordination Committee, on motion made by Mr. Haskell and seconded by Mr. Champagne, Mr. Kenny adjourned the meeting at 10:45 a.m.

Respectfully submitted,

Charlene DiResta, Legislative Office Specialist