

Warren County Board of Supervisors

RESOLUTION NO. 461 OF 2023

RESOLUTION INTRODUCED BY SUPERVISORS DICKINSON, MERLINO, WILD, GERACI, STROUGH, RUNYON AND DIAMOND

REVISING AND RE-ESTABLISHING CRITERIA FOR THE EXPENDITURE OF COUNTY OCCUPANCY TAX REVENUES IN CONNECTION WITH CONVENTIONS, TRADE SHOWS AND EVENTS

WHEREAS, by Resolution No. 238 of 2005 (subsequently amended by Resolution Nos. 717 of 2005, 80 of 2008, 629 of 2008, 177 of 2011, 287 of 2021 and 441 of 2021), the Warren County Board of Supervisors established criteria for the expenditure of County occupancy tax revenues in connection with conventions, trade shows and events (hereafter, “Special Events”), and

WHEREAS, the Occupancy Tax Coordination Committee has approved a request by the Director of the Tourism Department to modify and add criteria to the County’s Criteria for the Expenditure of County Occupancy Tax Revenues in Connection with Special Events, previously set forth as Schedule “A,” in Resolution No. 441 of 2021, now, therefore, be it

RESOLVED, that the Warren County Board of Supervisors does hereby revise and re-establish the criteria for the expenditure of County occupancy tax revenues in connection with Special Events, as outlined in the attached Schedule “A,” and be it further

RESOLVED, that this resolution shall supercede Resolution Nos. 238 of 2005, 80 of 2008, 629 of 2008, 177 of 2011, 287 of 2021 and 441 of 2021.

SCHEDULE “A”

CRITERIA FOR THE EXPENDITURE OF COUNTY OCCUPANCY TAX REVENUES IN CONNECTION WITH CONVENTIONS, TRADE SHOWS AND EVENTS

1. The expenditure of Occupancy Tax revenues by the County for conventions, trade shows, or events, as defined by Local Law No. 5 of 2018 and Tax Law sec. 1202-U (hereafter, “Special Events”) shall be in accordance with the written contract approved by the County Attorney.
2. As a general rule, the County provides a preference in awarding Event Sponsors with occupancy tax funding for multi-day Special Events and expects that one-day Special Events will apply for occupancy tax funding at the local Town, City or village level. Any exceptions to this preference may be considered by the Board of Supervisors when special circumstances exist.
3. The amount awarded to the Event Sponsor of a particular Special Event will be established at the time each request is reviewed for funding by the appropriate oversight committee and approved by the Board of Supervisors. As a general rule, no request shall exceed \$50,000, except as further provided herein.
4. The minimum annual calendar year amount of \$350,000 shall be allocated for awards to Event Sponsors of Special Events and such amount shall be deducted from the total occupancy tax revenue collected during the previous calendar year.
5. An Event Sponsor’s request for an Occupancy Tax award in excess of \$50,000 shall require a special presentation to the oversight Committee to obtain Committee approval to apply.
6. Event Sponsor’s shall submit their Occupancy Tax applications by the following deadline dates: (1) November 1st, or the first business day following November 1st, for Special Events occurring in January, February, June, July, August and December of the following year and January 2nd or the first business day after January 2nd, for events occurring in March, April, May, September, October and November of the current year.
7. Initial evaluations, grading and scoring of all Special Event Occupancy Tax applications received by the deadline date shall be completed by the Tourism Department. The Evaluation Strategy, Grading, Criteria and Scoring Sheet adopted as part of Resolution No. 331 of 2021 will be used as a guide. Applications and evaluation results will be presented by the Tourism Department to the appropriate oversight Committee and Board for final approval.