



**Occupancy Tax Coordination Committee
AGENDA
August 23, 2023**

Committee Members: DICKINSON, Merlino, Wild, Geraci, Strough, Runyon and Diamond

Chair of the Board shall serve as an Ex-Officio member when needed in accordance with Section C (4) of the Rules of the Board.

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- I. Committee meeting called to order by Chairman Dickinson.
 - II. Motion to approve minutes of the July 25, 2023 Occupancy Tax Committee.
 - III. Privilege of the floor and public comment
 - IV. Action Agenda/New Business Items: None
 - V. Discussion Items:
 - a. Treasurer's Report – Mike Swan
 - b. Occupancy Tax Overview
 - c. Occupancy Tax Application Procedures for 2024
 - VI. Referrals:
 - a. County Attorney to review Occupancy Tax Spending Plan History and Local Law and provide any updates required. (06.20.22) Update: The County Attorney advised he was continuing to review, but no update was provided. (07.25.23)
 - VII. Privilege of the floor and public comment
 - VIII. Motion to adjourn

Attachment #1: Occupancy Tax Overview

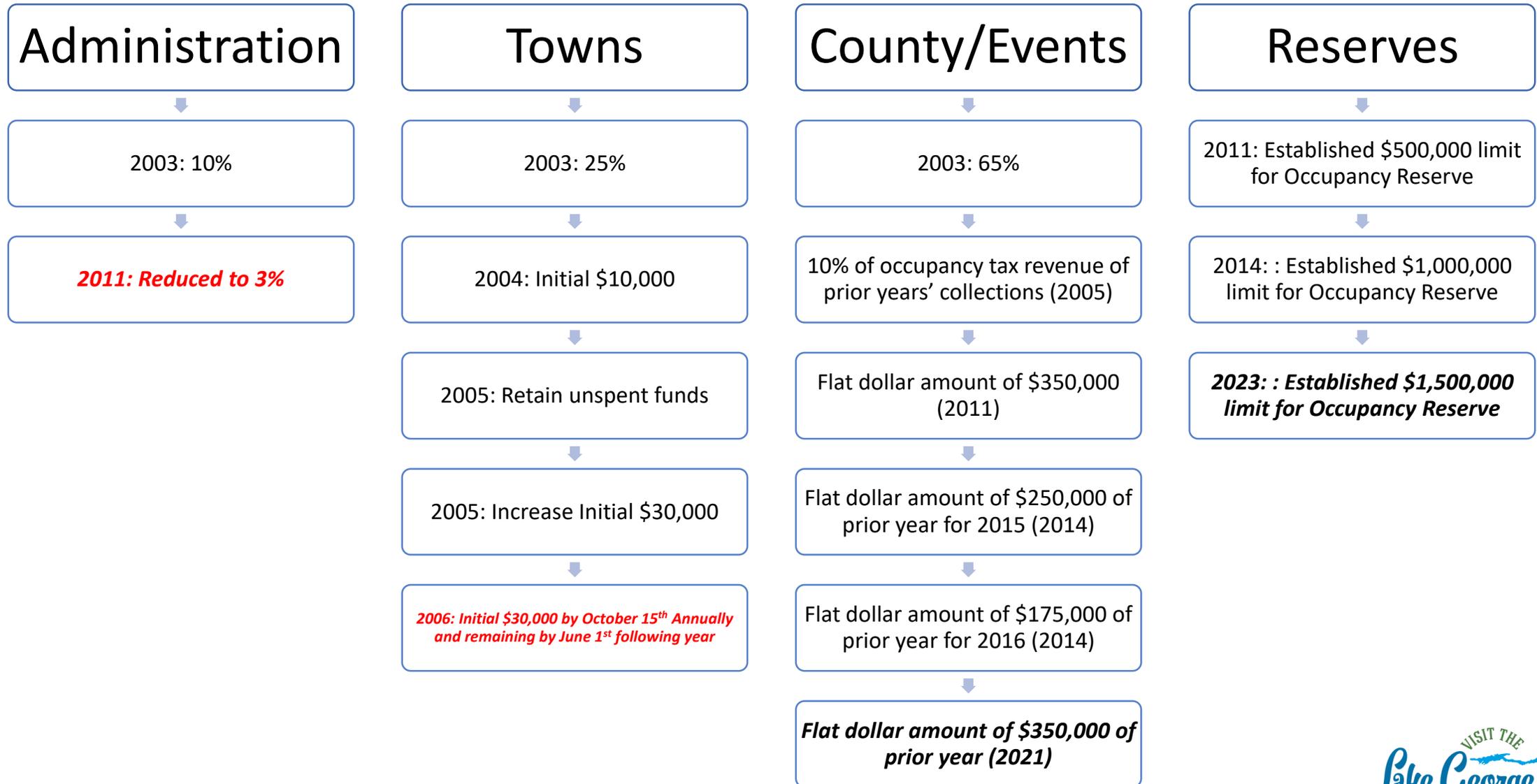
Occupancy Tax Overview



Occupancy Tax Local Laws

- Local Law #4 (enacted for 3-year period) in 2003 to start on January 1, 2004 at 4% Tax
 - Revenue Allocation: 10% for administration and remaining to enhance the county, city, towns and village through the promotion of tourist activities, conventions, trade shows, special events and other directly-related and supporting activities
- Local Law #3 in 2006 (enacted for a second 3-year period) at 4% Tax
- Local Law #10 in 2006 (amending Local Law #3 in 2006) removes Section 11 (b) (2) under Returns and amends Section 27 removing term limitation and provides that the Local Law remain in effect until amended, rescinded or repealed
- Local Law #13 in 2011 (amending Local Law #3 in 2006) reduces the percentage of revenue to administer the tax from 10% to 3%
- Local Law #6 of 2015 incorporates all previous amendments of Local Law #3 of 2006 and enacted to incorporate NYS law Changes addressing Occupancy Tax paid by remarketer organization as authorized by act of NYS Legislature (chapter 422 of Laws of 2003)
- Local Law #5 of 2018 incorporates all previous amendments of Local Law #3 of 2006 and to clarify the definition of hotel and motels and defining “short term vacation rental”

Allocation of Occupancy Tax Funds



Spending Plan

Authorizing amended agreements to provide additional amounts to various municipalities for current year.

- 2015 Spending Plan
 - ✓ Municipalities totaling \$270,000
- 2016 Spending Plan
 - ✓ Municipalities (\$405,000), County Tourist & Convention Event Development Fund, and County Special Event, Tradeshow, Activities Discretionary Fund totaling \$880,000
- 2017 Spending Plan:
 - ✓ Municipalities (\$405,000), County Tourist & Convention Event Development Fund, and County Special Event, Tradeshow, Activities Discretionary Fund totaling \$655,000
- 2018 Spending Plan:
 - ✓ Municipalities (\$405,000), County Tourist & Convention Event Development Fund, Warren County Projects, County Event Funding, and CVB totaling \$1,303,000
- 2019 Spending Plan:
 - ✓ Municipalities (\$388,000), County Tourist & Convention Event Development Fund, Warren County Projects, and CVB totaling \$1,323,000
- 2020 Spending Plan:
 - ✓ Funding was awarded in the beginning of the year, however due to the pandemic, municipality funding was removed, CVB was reduced to \$400,000, and only county Event Funding (\$212,247) and CVB totaled \$612,247
- 2023 Spending Plan:
 - ✓ Municipalities totaling \$450,000

Application Process

Funding Criteria

- **General Rule: One-day events will be addressed at the local Town, City or Village level (2005)**
- **Request shall not exceed \$50,000 (2005)**
- Applications due December 1st and 100% funding decided at December committee meeting (2008)
- **Promotional expenses connect with attracting events are included (2008)**
- **Applications due November 1st and 100% of funding determined by December committee meeting (2011)**
- **Contracts are written in a form approved by County Attorney (2021)**

Application Form

- Approval of the Instructions for completing application for WC Tourist Convention development Agreement, Applications for contract funding with WC under the Tourist and Convention Development Agreement, WC Tourist and Convention Development Agreement (2005)
- Updates include instruction sheet to include (10) copied submitted, reorganize application form, and add language reducing insurance requirement for soft arts and craft vendors (2007)
- Amend instruction sheet to require (3) copies and change submission date to November 1, 2011; and rephrasing application form for funding to clarify performance report and number of rooms used during event
- **Revised Occupancy Tax Grant Application (2021) 2 rounds of awards due October for annual / seasonal awards (peak season) and January (off-peak season awards)**

Scoring Criteria

- Developed a scoring System Guidelines (2006)
- Amended Scoring System Guidelines (2008)
- Amended Scoring System Guidelines (2010)
- Amended Scoring System Guidelines (2011)
- Amended Scoring System Guidelines (2014)
- **NEW Evaluation Strategy, Grading Criteria and Scoring Sheet for WC Occupancy Tax Grant Funding adopted (2021)**
- **Adopted the Municipal Supplemental Funding Evaluation Strategy, Grading Criteria and Scoring Sheet and Application (2021)**