



NEW YORK STATE SENATOR

Joseph A. Griffo

Griffo urges governor to support bill helping privately-owned ski facilities in New York

JOSEPH A. GRIFFO December 7, 2023

| ISSUE: **TAX INCENTIVES; SKI; ENERGY COSTS**

With ski season quickly approaching, New York State Sen. Joseph Griffo, R-C-Rome, is urging Gov. Kathy Hochul to consider including in her upcoming budget legislation he has introduced that would help privately-owned ski facilities in the state.

In a letter to the governor, Sen. Griffo wrote that his legislation (S5523) would eliminate sales tax on the purchase of qualifying energy efficient lift, snowmaking and grooming equipment for privately-owned facilities. This would make them better able to compete with the three state-owned ski centers - Belleayre, Gore, and Whiteface – that are exempt from the state sales tax.

“New York State is home to many ski centers that attract visitors, support local and regional economies and are an important part of the communities in which they are located,” **Sen. Griffo said.** “To ensure their long-term sustainability, many privately-owned ski areas in New York, especially upstate, need to upgrade and maintain equipment and snowmaking systems. However, they may not be able to do so due to a variety of reasons, including financial constraints. My legislation will make these facilities more competitive and provide

important relief that will help them to flourish for years to come.”

Sen. Griffo’s legislation is the Senate’s Budget and Revenue Committee. A companion bill has been sponsored by Assemblyman Billy Jones. That bill (A5796) is in the Assembly’s Ways and Means Committee.

The text of Sen. Griffo’s letter to the governor is below:

Dec. 5, 2023

Gov. Kathy Hochul

Executive Chamber

NYS State Capitol Building

Albany, NY 12224

Dear Gov. Hochul:

As recreational ski facilities prepare for their winter season and as you continue to work on preparing your budget and priorities for the upcoming year, I am writing to ask you to consider legislation I have proposed that will provide a financial boost to privately-owned ski areas in the state.

While the three state owned ski centers - Belleayre, Gore and Whiteface – are exempt from the state sales tax, privately owned ski areas are not. This has created an unfair business environment for these private facilities, many of which are located in upstate New York.

My legislation (S5523) would help privately owned ski centers by eliminating the sales tax on the purchase of qualifying energy efficient lift, snowmaking and grooming equipment. Several other states, including Wisconsin, Minnesota, Utah and Colorado, have enacted similar laws that apply not only to the purchase of new energy efficient equipment but also for the use and compensating tax on snowmaking energy.

New York's ski industry employs over 10,000 residents and has an economic impact of over \$1 billion. With over 40 ski areas, New York has more ski areas than any other state with over \$4.8 million in sales tax paid each year. Local property taxes paid amount to over \$3.5 million. However, many skiers and their families choose to go to other states in the region for their winter recreation needs.

My legislation will provide important relief to private ski facilities in the state, assist them with the purchase of new equipment and upgrading snowmaking systems and help New York to remain competitive with our neighbors, which aggressively campaign for our skiers.

Thank you for your consideration.

Sincerely,

Joseph A. Griffo

New York State Senator, 53rd Senate District

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RELATED LEGISLATION

2023-S5523

-
- Introduced
 - ◦ In Committee Assembly
 - In Committee Senate
 - ◦ On Floor Calendar Assembly
 - On Floor Calendar Senate
 - ◦ Passed Assembly
 - Passed Senate
 - Delivered to Governor
 - Signed By Governor
 -

Grants an exemption for the purchase of certain tangible personal property and services used in the operation of recreational skiing facilities from state sales and compensating use tax

March 07, 2023

In Senate Committee [Budget and Revenue](#)

Sponsored by [Joseph A. Griffo](#)

Do you support this bill?