



NEW YORK STATE SENATOR

Pamela Helming

## Senator Helming: Senate Democrats Propose Burdensome “Golf Tax”

SENATOR PAM HELMING April 10, 2019

| ISSUE: **GOLF TAX**

GENEVA – Senator Pam Helming today joined local golfers and small business owners to oppose the Senate Democrats’ new “Golf Tax.” The so-called Golf Tax (S.4420) would allow municipalities to assess courses based upon the properties’ highest and best use rather than their current use. For example, many courses in the Finger Lakes and Lake Ontario area have beautiful vistas. Under the plan put forward by the Senate Democrats, these courses could be assessed at a higher rate, as premium home lots for development. Taxes would skyrocket, putting a greater burden on small businesses, which will then be forced to pass these costs on to customers or close their doors.

“Across the Finger Lakes and Central New York, we have many golf courses that are used by locals and tourists alike. They play an important role our tourism economy and help to preserve open space. According to We Are Golf, the sport has a direct, indirect, and induced economic output of \$5.3 billion a year in New York. Courses across the state provide employment for 56,594 people. There’s no question that everyone should pay their fair share of property taxes, but state government should not be in the business of picking winners and losers. To arbitrarily change the way properties in one particular industry are assessed is poor public policy and sets a dangerous precedent. It makes me wonder, what’s next? People

of many different income levels enjoy golf at a variety of courses. If this legislation becomes reality, then these costs will be passed down to them. We should be encouraging businesses that create jobs, drive our local economy, promote fitness, and preserve green space, not finding ways to nickel and dime them and the people they serve,” Senator Helming said.

Mr. David Sharman, owner of Big Oak Golf Course in Geneva, said, “Local golf courses are mom-and-pop, family-run businesses that give back to their communities and invest in their properties to create the best possible atmosphere for local golfers. Putting this burden on these courses would truly put a serious impact on these small businesses.”

Mr. John Rossi, PGA Golf Professional at Geneva Country Club, said, “This newly imposed, so-called ‘Golf Tax’ by state Democrats would not only deem our property as ‘not a golf course’ but will highly raise our property’s value and impose a much larger tax burden on us. This is nothing but a necessary step by state Democrats toward putting us out of business. As contributing taxpayers to the local and state government, we at Geneva Country Club find this Golf Tax unnecessary and unfair, and we completely oppose it.

New York State Turfgrass Association President John Carlone, “If passed, a bill to tax golf courses in New York State at their highest and best use, instead of their current use, could be catastrophic to open space, cost thousands of jobs at golf courses, and cost vendors that supply golf courses millions of dollars. It could put many of New York State’s approximately 800 golf courses out of business.”

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RELATED LEGISLATION

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**2019-S4420**

- 
- 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
  -

Relates to the taxable status date and the assessment of golf courses

March 11, 2019

In Senate Committee [Local Government](#)

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Do you support this bill?