

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS
FISCAL IMPACT STATEMENT**

LS 6364
BILL NUMBER: SB 142

NOTE PREPARED: Jan 22, 2026
BILL AMENDED: Jan 20, 2026

SUBJECT: Local Hospitality Boards.

FIRST AUTHOR: Sen. Alexander
FIRST SPONSOR:

BILL STATUS: 2nd Reading - 1st House

FUNDS AFFECTED: **GENERAL**
 DEDICATED
 FEDERAL

IMPACT: Local

Summary of Legislation: This bill allows the Delaware County executive to adopt an ordinance to consolidate the functions of a board, bureau, commission, authority, or any other similar entity (former entity) authorized to administer funds received from the Delaware County: (1) innkeeper's tax; or (2) food and beverage tax; into a single, consolidated entity as designated in the consolidating ordinance.

It specifies that if a consolidating ordinance is adopted, each former entity is abolished on the date the ordinance is adopted, the term of a member serving on each former entity ends on the date the ordinance is adopted, and a subsequent ordinance may not be adopted to restore a former entity and transfer the powers, duties, and responsibilities of innkeeper's tax and food and beverage tax administration back to the former entity.

The bill sets forth transitional provisions that must be included in the ordinance.

Effective Date: July 1, 2026.

Explanation of State Expenditures:

Explanation of State Revenues:

Explanation of Local Expenditures: Delaware County should be able to consolidate former entities into a single entity within existing resources. The county executive would determine the number of members to serve on the consolidated entity. These members would not receive a salary or benefits, but the county would reimburse them for expenses they incur in the performance of their duties.

Under current law, the convention and tourism commission administers innkeeper's tax funds, and the civic center authority administers food and beverage tax funds.

[The bill does not expand the eligible uses of the county innkeeper's tax or food and beverage tax. The consolidation would not affect obligations entered into by the former entities.]

Explanation of Local Revenues:

State Agencies Affected:

Local Agencies Affected: Delaware County; Delaware County convention and tourism commission; Delaware County civic center authority.

Information Sources:

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