

**Uniform Tax Exemption Policy Town of Amherst Industrial Development Agency**

**Amendment September 21, 2012**

**Hotel/Motel Policy Amendment to**

**Countywide Industrial Development Agency Uniform Tax Exemption Policy  
Section I (E) (iv)**

**AIDA Hotel Assistance Policy**

Hotels/Motels – IDA Incentives for hotels and motels will be restricted to capital costs associated with the such projects as provided below.

1. Except as provided in paragraph 2 of this policy, the AIDA will not provide assistance to a new hotel construction project or to a hotel renovation project.
  
2. The AIDA will consider assistance to a new hotel construction project or a hotel renovation project if such project meets one of the following criteria:
  - a. It is a new hotel or an existing hotel that is substantially renovated in connection with a new or existing convention center and would substantially and directly impact the operations of such convention center.
  
  - b. It is a new hotel or renovated hotel associated with a new conference center that primarily serves out of area users provided that the center has stand along food service facilities and provides state of the art conference center amenities such as modern computer, teleconferencing, video conferencing, and modern audio visual capabilities. Provided further that a market analysis demonstrates that the primary portion of the conference center's customers would come from outside Erie County. In such instance, the conference center would also be eligible for Agency assistance.
  
  - c. It is a new hotel constructed in connection with a major regional attraction and the new hotel would directly support the operations of the major regional attraction.
  
  - d. It is a component part of an Adaptive Reuse Project that meets additional requirements of the Agency's Adaptive Reuse Project policy; or it is a component part of a Neighborhood Enhancement Area Project and which is approved for Agency assistance.