

S T A T E O F N E W Y O R K

S. 4854--A

A. 7272--A

2011-2012 Regular Sessions

S E N A T E - A S S E M B L Y

April 27, 2011

IN SENATE -- Introduced by Sen. LITTLE -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

IN ASSEMBLY -- Introduced by M. of A. SAYWARD -- read once and referred to the Committee on Ways and Means -- recommitted to the Committee on Ways and Means in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to authorizing the county of Hamilton to impose an additional one percent of sales and compensating use taxes

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. Subparagraph (i) of the opening paragraph of section 1210
2 of the tax law is amended by adding a new clause 41 to read as follows:
3 (41) THE COUNTY OF HAMILTON IS HEREBY FURTHER AUTHORIZED AND EMPOWERED
4 TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH
5 TAXES AT A RATE THAT IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT RATE
6 AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR THE PERIOD BEGIN-
7 NING DECEMBER FIRST, TWO THOUSAND TWELVE AND ENDING NOVEMBER THIRTIETH,
8 TWO THOUSAND THIRTEEN;
9 S 2. Subparagraph (iii) of the opening paragraph of section 1210 of
10 the tax law, as amended by chapter 74 of the laws of 2010, is amended to
11 read as follows:
12 (iii) the maximum rate referred to in section twelve hundred twenty-
13 four of this article shall be calculated without reference to the
14 following additional rates authorized in subparagraphs (i) and (ii) of

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets
[] is old law to be omitted.

LBD10440-02-2

1 this paragraph: one and one-half percent for the county of Allegany; one
2 percent for the counties of Rensselaer, Erie, Cattaraugus, Wyoming,
3 Ulster, Albany, Suffolk, Greene, Orleans, Franklin, HAMILTON, Herkimer,
4 Genesee, Columbia, Schuyler, Chenango, Monroe, Steuben, Chemung, Seneca,
5 Livingston, Niagara, Yates, Tioga, Montgomery, Delaware, Wayne, Schohar-
6 ie, Putnam, Clinton and Onondaga and the cities of Yonkers, Mount Vernon
7 and New Rochelle; three-quarters of one percent for the counties of
8 Dutchess, Essex, Lewis, Orange, and Jefferson; one percent and three-
9 quarters of one percent or one-half of one percent for the county of
10 Oneida; three-quarters of one percent and one-half of one percent for
11 the county of Nassau; one-half of one percent and one-quarter of one
12 percent and one-quarter of one percent for the city of White Plains;
13 one-half or one percent for the county of Tompkins; three-eighths of one
14 percent and five-eighths of one percent for the county of Rockland;
15 one-half of one percent for the counties of Putnam and Schenectady;
16 one-eighth of one percent and three-eighths of one percent for the coun-
17 ty of Ontario; one-half of one percent; one-half of one percent for the
18 county of Sullivan; and three-quarters of one percent or one-half of one
19 percent for the county of Chautauqua;

20 S 3. Subdivision (a) of section 1223 of the tax law, as amended by
21 chapter 74 of the laws of 2010, is amended to read as follows:

22 (a) No transaction taxable under sections twelve hundred two through
23 twelve hundred four of this article shall be taxed pursuant to this
24 article by any county or by any city located therein, or by both, at an
25 aggregate rate in excess of the highest rate set forth in the applicable
26 subdivision of section twelve hundred one of this article or, in the
27 case of any taxes imposed pursuant to the authority of section twelve
28 hundred ten or twelve hundred eleven of this article (other than taxes
29 imposed by the county of Nassau, Erie, Steuben, Cattaraugus, Suffolk,
30 Oneida, Genesee, Greene, Franklin, HAMILTON, Herkimer, Tioga, Orleans,
31 Allegany, Ulster, Albany, Rensselaer, Tompkins, Wyoming, Columbia,
32 Schuyler, Rockland, Chenango, Monroe, Chemung, Seneca, Sullivan, Wayne,
33 Livingston, Schenectady, Montgomery, Delaware, Clinton, Niagara, Yates,
34 Lewis, Essex, Dutchess, Schoharie, Putnam, Chautauqua, Orange, Oswego,
35 Ontario, Jefferson or Onondaga and by the county of Cortland and the
36 city of Cortland and by the county of Broome and the city of Binghamton
37 and by the county of Cayuga and the city of Auburn and by the county of
38 Otsego and the city of Oneonta and by the county of Madison and the city
39 of Oneida and by the county of Fulton and the city of Gloversville or
40 the city of Johnstown as provided in section twelve hundred ten of this
41 article) at a rate in excess of three percent, except that, in the city
42 of Yonkers, in the city of Mount Vernon, in the city of New Rochelle, in
43 the city of Fulton and in the city of Oswego, the rate may not be in
44 excess of four percent and in the city of White Plains, the rate may not
45 be in excess of four percent and except that in the city of Poughkeepsie
46 in the county of Dutchess, if such county withdraws from the metropol-
47 itan commuter transportation district pursuant to section twelve hundred
48 seventy-nine-b of the public authorities law and if the revenues from a
49 three-eighths percent rate of such tax imposed by such county, pursuant
50 to the authority of section twelve hundred ten of this article, are
51 required by local laws, ordinances or resolutions to be set aside for
52 mass transportation purposes, the rate may not be in excess of three and
53 three-eighths percent.

54 S 4. Section 1224 of the tax law is amended by adding a new subdivi-
55 sion (ii) to read as follows:

1 (II) THE COUNTY OF HAMILTON SHALL HAVE THE SOLE RIGHT TO IMPOSE THE
2 ADDITIONAL ONE PERCENT RATE OF TAX WHICH SUCH COUNTY IS AUTHORIZED TO
3 IMPOSE PURSUANT TO THE AUTHORITY OF SECTION TWELVE HUNDRED TEN OF THIS
4 ARTICLE. SUCH ADDITIONAL RATE OF TAX SHALL BE IN ADDITION TO ANY OTHER
5 TAX WHICH SUCH COUNTY MAY IMPOSE OR MAY BE IMPOSING PURSUANT TO THIS
6 ARTICLE OR ANY OTHER LAW AND SUCH ADDITIONAL RATE OF TAX SHALL NOT BE
7 SUBJECT TO PREEMPTION. THE MAXIMUM THREE PERCENT RATE REFERRED TO IN
8 THIS SECTION SHALL BE CALCULATED WITHOUT REFERENCE TO THE ADDITIONAL ONE
9 PERCENT RATE OF TAX WHICH THE COUNTY OF HAMILTON IS AUTHORIZED AND
10 EMPOWERED TO ADOPT PURSUANT TO SECTION TWELVE HUNDRED TEN OF THIS ARTI-
11 CLE.

12 S 5. Notwithstanding any other provision of law to the contrary, if
13 the county of Hamilton enacts or amends a local law, ordinance or resol-
14 ution to impose, effective on December 1, 2012, the additional one
15 percent additional rate of sales and compensating use taxes authorized
16 by this act, such local law, ordinance or resolution shall take effect
17 in accordance with the provisions of subdivision (d) of section 1210 of
18 the tax law, except that the minimum notice requirements to the commis-
19 sioner of taxation and finance shall be deemed complied with if such
20 county mails by certified or registered mail, a certified copy of such
21 local law, ordinance or resolution to such commissioner at his or her
22 office in Albany on or before November 1, 2012.

23 S 6. This act shall take effect immediately.