

S. 344

A. 150

2011-2012 Regular Sessions

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

(PREFILED)

January 5, 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

IN ASSEMBLY -- Introduced by M. of A. SAYWARD -- read once and referred to the Committee on Ways and Means

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

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

1 Section 1. Clause 36 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 274 of the laws of
3 2009, is amended to read as follows:
4 (36) the county of Essex is hereby further authorized and empowered to
5 adopt and amend local laws, ordinances or resolutions imposing such
6 taxes at a rate which is [three-quarters of] one percent additional to
7 the three percent rate authorized above in this paragraph for such coun-
8 ty for the period beginning [June] DECEMBER first, two thousand [four]
9 TEN, and ending November thirtieth, two thousand eleven;
10 S 2. Subparagraph (iii) of the opening paragraph of section 1210 of
11 the tax law, as amended by chapter 74 of the laws of 2010, is amended to
12 read as follows:
13 (iii) the maximum rate referred to in section twelve hundred twenty-
14 four of this article shall be calculated without reference to the
15 following additional rates authorized in subparagraphs (i) and (ii) of
16 this paragraph: one and one-half percent for the county of Allegany; one
17 percent for the counties of Rensselaer, Erie, Cattaraugus, Wyoming,
18 Ulster, Albany, Suffolk, ESSEX, Greene, Orleans, Franklin, Herkimer,
19 Genesee, Columbia, Schuyler, Chenango, Monroe, Steuben, Chemung, Seneca,

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

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1 Livingston, Niagara, Yates, Tioga, Montgomery, Delaware, Wayne, Schohar-
2 ie, Putnam, Clinton and Onondaga and the cities of Yonkers, Mount Vernon
3 and New Rochelle; three-quarters of one percent for the counties of
4 Dutchess, [Essex,] Lewis, Orange, and Jefferson; one percent and three-
5 quarters of one percent or one-half of one percent for the county of
6 Oneida; three-quarters of one percent and one-half of one percent for
7 the county of Nassau; one-half of one percent and one-quarter of one
8 percent and one-quarter of one percent for the city of White Plains;
9 one-half or one percent for the county of Tompkins; three-eighths of one
10 percent and five-eighths of one percent for the county of Rockland;
11 one-half of one percent for the counties of Putnam and Schenectady;
12 one-eighth of one percent and three-eighths of one percent for the coun-
13 ty of Ontario; one-half of one percent[;] AND one-half of one percent
14 for the county of Sullivan; and three-quarters of one percent or one-
15 half of one percent for the county of Chautauqua;

16 S 3. Subdivision (cc) of section 1224 of the tax law, as added by
17 chapter 139 of the laws of 2004, is amended to read as follows:

18 (cc) The county of Essex shall have the sole right to impose the addi-
19 tional [three-quarters of] one percent rate of tax which such county is
20 authorized to impose pursuant to the authority of section twelve hundred
21 ten of this article. Such additional rate of tax shall be in addition to
22 any other tax which such county may impose or may be imposing pursuant
23 to this article or any other law and such additional rate of tax shall
24 not be subject to preemption. The maximum three percent rate referred to
25 in this section shall be calculated without reference to the additional
26 [three-quarters of] one percent rate of tax which the county of Essex is
27 authorized and empowered to adopt pursuant to section twelve hundred ten
28 of this article.

29 S 4. This act shall take effect December 1, 2011; provided that on and
30 after the date this act shall have become a law, Essex county shall be
31 authorized to adopt and amend local laws, ordinances, or resolutions to
32 impose the additional rate of tax authorized by this act to take effect
33 as provided for in this act.