

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

S. 344--A

A. 150--A

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 -- 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 -- 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 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 county
8 for the period beginning [June] DECEMBER first, two thousand [four]
9 ELEVEN, and ending November thirtieth, two thousand [eleven] THIRTEEN;
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

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

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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, ESSEX, Greene, Orleans, Franklin, 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[;] AND one-half of one percent
18 for the county of Sullivan; and three-quarters of one percent or one-
19 half of one percent for the county of Chautauqua;

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

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

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