

S. 3996

A. 6264

2011-2012 Regular Sessions

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

March 11, 2011

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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. DUPREY -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to authorizing Clinton county to impose an additional rate 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 126 of the laws of  
3     2009, is amended to read as follows:  
4     (36) the county of Clinton is hereby further authorized and empowered  
5     to adopt and amend local laws, ordinances or resolutions imposing such  
6     taxes at a rate which is[: (i) three-quarters of one percent additional  
7     to the three percent rate authorized above in this paragraph for such  
8     county for the period beginning June first, two thousand four, and  
9     ending November thirtieth, two thousand seven; and (ii)] one percent  
10    additional to the three percent rate authorized above in this paragraph  
11    for such county for the period beginning December first, two thousand  
12    seven, and ending November thirtieth, two thousand [eleven] THIRTEEN;  
13    S 2. Subdivision (cc) of section 1224 of the tax law, as amended by  
14    chapter 179 of the laws of 2007, is amended to read as follows:  
15    (cc) The county of Clinton shall have the sole right to impose the  
16    additional one percent rate of tax which such county is authorized to  
17    impose pursuant to the authority of section twelve hundred ten of this  
18    article. Such additional rate of tax shall be in addition to any other  
19    tax which such county may impose or may be imposing pursuant to this  
20    article or any other law and such additional rate of tax shall not be  
21    subject to preemption. The maximum three percent rate referred to in

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

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1 this section shall be calculated without reference to the additional one  
2 percent rate of tax which the county of Clinton is authorized and  
3 empowered to adopt pursuant to section twelve hundred ten of this arti-  
4 cle. NET COLLECTIONS FROM ANY ADDITIONAL RATE OF SALES AND COMPENSATING  
5 USE TAXES WHICH THE COUNTY MAY IMPOSE DURING THE PERIOD COMMENCING  
6 DECEMBER FIRST, TWO THOUSAND ELEVEN, AND ENDING NOVEMBER THIRTIETH, TWO  
7 THOUSAND THIRTEEN, PURSUANT TO THE AUTHORITY OF SECTION TWELVE HUNDRED  
8 TEN OF THIS ARTICLE SHALL BE USED BY THE COUNTY SOLELY FOR COUNTY  
9 PURPOSES AND SHALL NOT BE SUBJECT TO ANY REVENUE DISTRIBUTION AGREEMENT  
10 ENTERED INTO PURSUANT TO THE AUTHORITY OF SUBDIVISION (C) OF SECTION  
11 TWELVE HUNDRED SIXTY-TWO OF THIS ARTICLE.

12 S 3. This act shall take effect immediately.