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

S. 4854 A. 7272

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

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 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:

Section 1. Subparagraph (i) of the opening paragraph of section 1210 of the tax law is amended by adding a new clause 41 to read as follows:

(41) THE COUNTY OF HAMILTON IS HEREBY FURTHER AUTHORIZED AND EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH TAXES AT A RATE THAT IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR THE PERIOD BEGINNING DECEMBER FIRST, TWO THOUSAND ELEVEN AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND THIRTEEN;

S 2. Subparagraph (iii) of the opening paragraph of section 1210 of the tax law, as amended by chapter 74 of the laws of 2010, is amended to read as follows:

(iii) the maximum rate referred to in section twelve hundred twenty-four of this article shall be calculated without reference to the following additional rates authorized in subparagraphs (i) and (ii) of this paragraph: one and one-half percent for the county of Allegany; one percent for the counties of Rensselaer, Erie, Cattaraugus, Wyoming, Ulster, Albany, Suffolk, Greene, Orleans, Franklin, HAMILTON, Herkimer, Genesee, Columbia, Schuyler, Chenango, Monroe, Steuben, Chemung, Seneca, Livingston, Niagara, Yates, Tioga, Montgomery, Delaware, Wayne, Schoharie, Putnam, Clinton and Onondaga and the cities of Yonkers, Mount Vernon

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

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and New Rochelle; three-quarters of one percent for the counties of Dutchess, Essex, Lewis, Orange, and Jefferson; one percent and three-quarters of one percent or one-half of one percent for the county of Oneida; three-quarters of one percent and one-half of one percent for the county of Nassau; one-half of one percent and one-quarter of one percent and one-quarter of one percent for the city of White Plains; one-half or one percent for the county of Tompkins; three-eighths of one percent and five-eighths of one percent for the county of Rockland; one-half of one percent for the counties of Putnam and Schenectady; one-eighth of one percent and three-eighths of one percent for the county of Ontario; one-half of one percent; one-half of one percent for the county of Sullivan; and three-quarters of one percent or one-half of one percent for the county of Chautauqua;

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

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

S 4. Section 1224 of the tax law is amended by adding a new subdivision (ii) to read as follows:

(II) THE COUNTY OF HAMILTON SHALL HAVE THE SOLE RIGHT TO IMPOSE THE ADDITIONAL ONE PERCENT RATE OF TAX WHICH SUCH COUNTY IS AUTHORIZED TO IMPOSE PURSUANT TO THE AUTHORITY OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE. SUCH ADDITIONAL RATE OF TAX SHALL BE IN ADDITION TO ANY OTHER TAX WHICH SUCH COUNTY MAY IMPOSE OR MAY BE IMPOSING PURSUANT TO THIS ARTICLE OR ANY OTHER LAW AND SUCH ADDITIONAL RATE OF TAX SHALL NOT BE SUBJECT TO PREEMPTION. THE MAXIMUM THREE PERCENT RATE REFERRED TO IN

THIS SECTION SHALL BE CALCULATED WITHOUT REFERENCE TO THE ADDITIONAL ONE PERCENT RATE OF TAX WHICH THE COUNTY OF HAMILTON IS AUTHORIZED AND EMPOWERED TO ADOPT PURSUANT TO SECTION TWELVE HUNDRED TEN OF THIS ARTICLE.

S 5. Notwithstanding any other provision of law to the contrary, if the county of Hamilton enacts or amends a local law, ordinance or resolution to impose, effective on December 1, 2011, the additional one percent additional rate of sales and compensating use taxes authorized by this act, such local law, ordinance or resolution shall take effect in accordance with the provisions of subdivision (d) of section 1210 of the tax law, except that the minimum notice requirements to the commissioner of taxation and finance shall be deemed complied with if such county mails by certified or registered mail, a certified copy of such local law, ordinance or resolution to such commissioner at his or her office in Albany on or before November 1, 2011.

S 6. This act shall take effect immediately.