

S. 4882

A. 7020

2013-2014 Regular Sessions

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

April 29, 2013

IN SENATE -- Introduced by Sen. FARLEY -- 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. BUTLER -- 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:

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

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

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

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

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

1 THIS SECTION SHALL BE CALCULATED WITHOUT REFERENCE TO THE ADDITIONAL ONE
2 PERCENT RATE OF TAX WHICH THE COUNTY OF HAMILTON IS AUTHORIZED AND
3 EMPOWERED TO ADOPT PURSUANT TO SECTION TWELVE HUNDRED TEN OF THIS ARTI-
4 CLE.

5 S 5. Notwithstanding any other provision of law to the contrary, if
6 the county of Hamilton enacts or amends a local law, ordinance or resol-
7 ution to impose, effective on December 1, 2013, the additional one
8 percent additional rate of sales and compensating use taxes authorized
9 by this act, such local law, ordinance or resolution shall take effect
10 in accordance with the provisions of subdivision (d) of section 1210 of
11 the tax law, except that the minimum notice requirements to the commis-
12 sioner of taxation and finance shall be deemed complied with if such
13 county mails by certified or registered mail, a certified copy of such
14 local law, ordinance or resolution to such commissioner at his or her
15 office in Albany on or before November 1, 2013.

16 S 6. This act shall take effect immediately.