

5146

2013-2014 Regular Sessions

I N S E N A T E

May 10, 2013

Introduced by COMMITTEE ON RULES -- read twice and ordered printed, and
when printed to be committed to the Committee on Investigations and
Government Operations

AN ACT to amend the tax law, in relation to extending the authority of
the county of Nassau to impose additional sales and compensating use
taxes, and extending local government assistance programs in Nassau
county

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

1 Section 1. Clause 2 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 246 of the laws of
3 2011, is amended to read as follows:
4 (2) the county of Nassau 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 percent additional to the three
7 percent rate authorized above in this paragraph for such county for the
8 period beginning January first, nineteen hundred eighty-six and ending
9 November thirtieth, two thousand [thirteen] FIFTEEN, subject to the
10 limitation set forth in section twelve hundred sixty-two-e of this arti-
11 cle, and also at a rate which is one-half percent additional to the
12 three percent rate authorized above in this paragraph, and which is also
13 additional to the three-quarters percent rate also authorized above in
14 this clause for such county, for the period beginning September first,
15 nineteen hundred ninety-one and ending November thirtieth, two thousand
16 [thirteen] FIFTEEN;
17 S 2. Section 1262-e of the tax law, as amended by chapter 246 of the
18 laws of 2011, is amended to read as follows:
19 S 1262-e. Establishment of local government assistance programs in
20 Nassau county. 1. Towns and cities. Notwithstanding any other provision
21 of law to the contrary, for the calendar year beginning on January
22 first, nineteen hundred ninety-eight and continuing through the calendar

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

LBD10923-01-3

1 year beginning on January first, two thousand [thirteen] FIFTEEN, the
2 county of Nassau shall enact and establish a local government assistance
3 program for the towns and cities within such county to assist such towns
4 and cities to minimize real property taxes; defray the cost and expense
5 of the treatment, collection, management, disposal, and transportation
6 of municipal solid waste, and to comply with the provisions of chapter
7 two hundred ninety-nine of the laws of nineteen hundred eighty-three;
8 and defray the cost of maintaining conservation and environmental
9 control programs. Such special assistance program for the towns and
10 cities within such county and the funding for such program shall equal
11 one-third of the revenues received by such county from the imposition of
12 the three-quarters percent sales and use tax during calendar years two
13 thousand one, two thousand two, two thousand three, two thousand four,
14 two thousand five, two thousand six, two thousand seven, two thousand
15 eight, two thousand nine, two thousand ten, two thousand eleven, two
16 thousand twelve [and], two thousand thirteen, TWO THOUSAND FOURTEEN AND
17 TWO THOUSAND FIFTEEN additional to the regular three percent rate
18 authorized for such county in section twelve hundred ten of this arti-
19 cle. The monies for such special local assistance shall be paid and
20 distributed to the towns and cities on a per capita basis using the
21 population figures in the latest decennial federal census. Provided
22 further, that notwithstanding any other law to the contrary, the estab-
23 lishment of such special assistance program shall preclude any city or
24 town within such county from preempting or claiming under any other
25 section of this chapter the revenues derived from the additional tax
26 authorized by section twelve hundred ten of this article. Provided
27 further, that any such town or towns may, by resolution of the town
28 board, apportion all or a part of monies received in such special
29 assistance program to an improvement district or special district
30 account within such town or towns in order to accomplish the purposes of
31 this special assistance program.

32 2. Villages. Notwithstanding any other provision of law to the contra-
33 ry, for the calendar year beginning on January first, nineteen hundred
34 ninety-eight and continuing through the calendar year beginning on Janu-
35 ary first, two thousand [thirteen] FIFTEEN, the county of Nassau, by
36 local law, is hereby empowered to enact and establish a local government
37 assistance program for the villages within such county to assist such
38 villages to minimize real property taxes; defray the cost and expense of
39 the treatment, collection, management, disposal, and transportation of
40 municipal solid waste; and defray the cost of maintaining conservation
41 and environmental control programs. The funding of such local assistance
42 program for the villages within such county may be provided by Nassau
43 county during any calendar year in which such village local assistance
44 program is in effect and shall not exceed one-sixth of the revenues
45 received from the imposition of the three-quarters percent sales and use
46 tax that are remaining after the towns and cities have received their
47 funding pursuant to the provisions of subdivision one of this section.
48 The funding for such village local assistance program shall be paid and
49 distributed to the villages on a per capita basis using the population
50 figures in the latest decennial federal census. Provided further, that
51 the establishment of such village local assistance program shall
52 preclude any village within such county from preempting or claiming
53 under any other section of this chapter the revenues derived from the
54 additional tax authorized by section twelve hundred ten of this article.
55 S 3. This act shall take effect immediately.