

5214

2013-2014 Regular Sessions

I N S E N A T E

May 14, 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 chapter 272 of the laws of 1991, amending the tax law
relating to the method of disposition of sales and compensating use
tax revenue in Westchester county and enacting the Westchester county
spending limitation act, in relation to extending the expiration ther-
eof

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

1 Section 1. Subdivision e of section 4 and sections 5, 7 and 16 of
2 chapter 272 of the laws of 1991, amending the tax law relating to the
3 method of disposition of sales and compensating use tax revenue in West-
4 chester county and enacting the Westchester county spending limitation
5 act, as amended by chapter 199 of the laws of 2011, are amended to read
6 as follows:
7 e. "Spending limitation" means the maximum amount of county spending
8 established in county fiscal years 1992, 1993, 1994, 1995, 1996, 1997,
9 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009,
10 2010, 2011, 2012, 2013, [and] 2014, 2015 AND 2016.
11 S 5. Establishment of annual spending limitation. a. For county fiscal
12 years 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002,
13 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, [and]
14 2014, 2015 AND 2016 there shall be in effect an annual spending limita-
15 tion. The spending limitation shall be derived from a fixed percentage
16 reflecting the ratio of base year spending to county personal income.
17 County personal income for such calculation shall be for the period
18 January 1, 1986 through December 31, 1986. Such percentage shall be
19 applied to county personal income for the period January 1, 1989 through
20 December 31, 1989, to determine the spending limitation for county
21 fiscal year 1992; to determine the spending limitation for county fiscal

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

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1 year 1993, such percentage shall be applied to county personal income
2 for the period January 1, 1990 through December 31, 1990; to determine
3 the spending limitation for county fiscal year 1994, such percentage
4 shall be applied to county personal income for the period January 1,
5 1991 through December 31, 1991; to determine the spending limitation for
6 county fiscal year 1995, such percentage shall be applied to county
7 personal income for the period January 1, 1992 through December 31,
8 1992; to determine the spending limitation for county fiscal year 1996,
9 such percentage shall be applied to county personal income for the peri-
10 od January 1, 1993 through December 31, 1993; to determine the spending
11 limitation for county fiscal year 1997, such percentage shall be applied
12 to county personal income for the period January 1, 1994 through Decem-
13 ber 31, 1994; to determine the spending limitation for county fiscal
14 year 1998, such percentage shall be applied to county personal income
15 for the period January 1, 1995 through December 31, 1995; to determine
16 the spending limitation for county fiscal year 1999, such percentage
17 shall be applied to county personal income for the period January 1,
18 1996 through December 31, 1996; to determine the spending limitation for
19 county fiscal year 2000, such percentage shall be applied to county
20 personal income for the period January 1, 1997 through December 31,
21 1997; to determine the spending limitation for county fiscal year 2001,
22 such percentage shall be applied to county personal income for the peri-
23 od January 1, 1998 through December 31, 1998; to determine the spending
24 limitation for county fiscal year 2002, such percentage shall be applied
25 to county personal income for the period January 1, 1999 through Decem-
26 ber 31, 1999; to determine the spending limitation for county fiscal
27 year 2003, such percentage shall be applied to county personal income
28 for the period January 1, 2000 through December 31, 2000; to determine
29 the spending limitation for county fiscal year 2004, such percentage
30 shall be applied to county personal income for the period January 1,
31 2001 through December 31, 2001; to determine the spending limitation for
32 county fiscal year 2005, such percentage shall be applied to county
33 personal income for the period January 1, 2002 through December 31,
34 2002; to determine the spending limitation for county fiscal year 2006,
35 such percentage shall be applied to county personal income for the peri-
36 od January 1, 2003 through December 31, 2003; to determine the spending
37 limitation for the county fiscal year 2007, such percentage shall be
38 applied to county personal income for the period January 1, 2004 through
39 December 31, 2004; to determine the spending limitation for the county
40 fiscal year 2008, such percentage shall be applied to county personal
41 income for the period January 1, 2005 through December 31, 2005; to
42 determine the spending limitation for the county fiscal year 2009, such
43 percentage shall be applied to county personal income for the period
44 January 1, 2006 through December 31, 2006; to determine the spending
45 limitation for the county fiscal year 2010, such percentage shall be
46 applied to county personal income for the period January 1, 2007 through
47 December 31, 2007; to determine the spending limitation for the county
48 fiscal year 2011, such percentage shall be applied to county personal
49 income for the period January 1, 2008 through December 31, 2008; to
50 determine the spending limitation for the county fiscal year 2012, such
51 percentage shall be applied to county personal income for the period
52 January 1, 2009 through December 31, 2009; to determine the spending
53 limitation for the county fiscal year 2013, such percentage shall be
54 applied to county personal income for the period January 1, 2010 through
55 December 31, 2010; to determine the spending limitation for the county
56 fiscal year 2014, such percentage shall be applied to county personal

1 income for the period January 1, 2011 through December 31, 2011; TO
2 DETERMINE THE SPENDING LIMITATION FOR THE COUNTY FISCAL YEAR 2015, SUCH
3 PERCENTAGE SHALL BE APPLIED TO COUNTY PERSONAL INCOME FOR THE PERIOD
4 JANUARY 1, 2012 THROUGH DECEMBER 31, 2012; AND TO DETERMINE THE SPENDING
5 LIMITATION FOR COUNTY FISCAL YEAR 2016, SUCH PERCENTAGE SHALL BE APPLIED
6 TO THE COUNTY PERSONAL INCOME FOR THE PERIOD JANUARY 1, 2013 THROUGH
7 DECEMBER 31, 2013.

8 b. The spending limitation shall serve as a statutory cap on county
9 spending to be reflected in the tentative budget as well as the enacted
10 budget for county fiscal years beginning in 1992.

11 S 7. Mandatory tax reduction. In the event that the county spending
12 subject to the spending limitation exceeds such limitation in the adop-
13 tive county budget for county fiscal year 1992, 1993, 1994, 1995, 1996,
14 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008,
15 2009, 2010, 2011, 2012, 2013, [or] 2014, 2015 OR 2016 then section
16 1262-b of the tax law shall be repealed.

17 S 16. This act shall take effect immediately, provided, however, that
18 sections one through seven of this act shall be in full force and effect
19 until May 31, [2014] 2016, provided, however, that if the county of
20 Westchester imposes the tax authorized by section 1210 of the tax law in
21 excess of three percent, then sections one through seven of this act
22 shall be deemed repealed; provided that the commissioner of taxation and
23 finance shall notify the legislative bill drafting commission upon the
24 repeal of section 1262-b of the tax law pursuant to section seven of the
25 Westchester county spending limitation act in order that the commission
26 may maintain an accurate and timely effective data base of the official
27 text of laws of the state of New York in furtherance of effecting the
28 provisions of section 44 of the legislative law and section 70-b of the
29 public officers law.

30 S 2. This act shall take effect immediately.