

3812

2013-2014 Regular Sessions

I N S E N A T E

February 21, 2013

Introduced by Sen. MARCELLINO -- 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 authorizing certain counties, cities and school districts to impose up to a four percent rate of sales and compensating use taxes pursuant to the authority of article 29 of such law and to preserve the authority of certain counties and a city to impose such taxes at rates in excess of four percent; and to repeal certain provisions of such law relating thereto

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

1 Section 1. The opening paragraph of section 1210 of the tax law is
2 REPEALED and a new opening paragraph is added to read as follows:
3 NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, BUT
4 SUBJECT TO THE LIMITATIONS AND EXEMPTIONS IN PART II OF THIS ARTICLE,
5 ANY CITY IN THIS STATE OR COUNTY IN THIS STATE, EXCEPT A COUNTY WHOLLY
6 WITHIN A CITY, ACTING THROUGH ITS LOCAL LEGISLATIVE BODY, IS HEREBY
7 AUTHORIZED AND EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR
8 RESOLUTIONS IMPOSING IN SUCH CITY OR COUNTY THE TAXES DESCRIBED IN
9 EITHER SUBDIVISION (A) OR (B) OF THIS SECTION, BUT NOT BOTH, AT THE RATE
10 OF ONE-HALF, ONE, ONE AND ONE-HALF, TWO, TWO AND ONE-HALF, THREE, THREE
11 AND ONE-QUARTER, THREE AND ONE-HALF, THREE AND THREE-QUARTERS OR FOUR
12 PERCENT, AND, IF THE CITY OR COUNTY IMPOSES THE TAXES DESCRIBED IN
13 SUBDIVISION (A) OF THIS SECTION AT THE RATE OF FOUR PERCENT, ALSO AT THE
14 ADDITIONAL RATE AUTHORIZED IN SUBDIVISION (K) OF THIS SECTION. ANY TAX
15 IMPOSED PURSUANT TO THE AUTHORITY OF THIS SECTION SHALL BE ADMINISTERED,
16 COLLECTED AND DISTRIBUTED BY THE COMMISSIONER AS PROVIDED IN SUBPART B
17 OF PART III AND IN PART IV OF THIS ARTICLE.
18 S 2. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as
19 amended by chapter 406 of the laws of 2012, is amended to read as
20 follows:

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

LBD08852-01-3

1 (1) Either, all of the taxes described in [article twenty-eight]
2 SECTIONS ELEVEN HUNDRED FIVE AND ELEVEN HUNDRED TEN of this chapter, at
3 the same uniform rate, as to which taxes all provisions of the local
4 laws, ordinances or resolutions imposing such taxes shall be identical,
5 except as to rate and except as otherwise provided, with the correspond-
6 ing provisions in [such] article twenty-eight OF THIS CHAPTER, including
7 the definition and exemption provisions of such article, so far as the
8 provisions of such article twenty-eight can be made applicable to the
9 taxes imposed by such city or county and with such limitations and
10 special provisions as are set forth in this article. The taxes author-
11 ized under this subdivision may not be imposed by a city or county
12 unless the local law, ordinance or resolution imposes such taxes so as
13 to include all portions and all types of receipts, charges or rents,
14 subject to state tax under sections eleven hundred five and eleven
15 hundred ten of this chapter, except as otherwise provided. (i) Any local
16 law, ordinance or resolution enacted by any city of less than one
17 million or by any county or school district, imposing the taxes author-
18 ized by this subdivision, shall, notwithstanding any provision of law to
19 the contrary, exclude from the operation of such local taxes all sales
20 of tangible personal property for use or consumption directly and
21 predominantly in the production of tangible personal property, gas,
22 electricity, refrigeration or steam, for sale, by manufacturing, proc-
23 essing, generating, assembly, refining, mining or extracting; and all
24 sales of tangible personal property for use or consumption predominantly
25 either in the production of tangible personal property, for sale, by
26 farming or in a commercial horse boarding operation, or in both; and,
27 unless such city, county or school district elects otherwise, shall omit
28 the provision for credit or refund contained in clause six of subdivi-
29 sion (a) or subdivision (d) of section eleven hundred nineteen of this
30 chapter. (ii) Any local law, ordinance or resolution enacted by any
31 city, county or school district, imposing the taxes authorized by this
32 subdivision, shall omit the residential solar energy systems equipment
33 exemption provided for in subdivision (ee), the commercial solar energy
34 systems equipment exemption provided for in subdivision (hh) and the
35 clothing and footwear exemption provided for in paragraph thirty of
36 subdivision (a) of section eleven hundred fifteen of this chapter,
37 unless such city, county or school district elects otherwise as to
38 either such residential solar energy systems equipment exemption, such
39 commercial solar energy systems equipment exemption or such clothing and
40 footwear exemption.

41 S 3. Subparagraph (iii) of paragraph 3 of subdivision (a) of section
42 1210 of the tax law is REPEALED and subparagraph (iv) of paragraph 3 of
43 subdivision (a) of section 1210 of the tax law, as added by chapter 933
44 of the laws of 1985, is amended to read as follows:

45 [(iv)] (III) Notwithstanding any other provision of law, [the one
46 percent additional tax which] Cattaraugus county [is authorized to adopt
47 pursuant to the opening paragraph of this section] shall not [be
48 imposed] IMPOSE TAX on the retail sale or use of the energy sources and
49 services described in subparagraph (i) of this paragraph AT A RATE
50 GREATER THAN THREE PERCENT.

51 S 4. Paragraph 3 of subdivision (a) of section 1210 of the tax law is
52 amended by adding a new subparagraph (iv) to read as follows:

53 (IV) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, CHAUTAUQUA COUNTY
54 SHALL NOT IMPOSE TAXES PURSUANT TO THE AUTHORITY OF THIS SUBDIVISION AT
55 A RATE IN EXCESS OF THREE PERCENT UNLESS THE COUNTY EXEMPTS RESIDENTIAL

ENERGY SOURCES AND SERVICES FROM ANY SUCH TAXES PURSUANT TO SUBPARAGRAPH (I) OF THIS PARAGRAPH.

S 5. Subparagraph (iii) of paragraph 3 of subdivision (b) of section 1210 of the tax law is REPEALED.

S 6. Section 1210 of the tax law is amended by adding a new subdivision (k) to read as follows:

(K) (1) EACH OF THE FOLLOWING COUNTIES THAT IMPOSES THE TAXES DESCRIBED IN SUBDIVISION (A) OF THIS SECTION AT THE RATE OF FOUR PERCENT IS HEREBY FURTHER AUTHORIZED AND EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH TAXES AT UP TO THE FOLLOWING ADDITIONAL RATE IN EXCESS OF FOUR PERCENT, IN ONE-QUARTER PERCENT INCREMENTS, FOR THE PERIOD BEGINNING DECEMBER FIRST, TWO THOUSAND TWELVE, AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND FOURTEEN:

(I) ONE-QUARTER OF ONE PERCENT - HERKIMER, NASSAU.

(II) ONE-HALF OF ONE PERCENT - ALLEGANY.

(III) THREE-QUARTERS OF ONE PERCENT - ERIE, ONEIDA.

(IV) ONE PERCENT - NONE.

(2) EACH OF THE FOLLOWING CITIES THAT IMPOSES THE TAXES DESCRIBED IN SUBDIVISION (A) OF THIS SECTION AT THE RATE OF FOUR PERCENT IS HEREBY FURTHER AUTHORIZED AND EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH TAXES, AT UP TO THE FOLLOWING ADDITIONAL RATE IN EXCESS OF FOUR PERCENT, IN ONE-QUARTER PERCENT INCREMENTS:

(I) ONE-QUARTER OF ONE PERCENT - NONE.

(II) ONE-HALF OF ONE PERCENT - NEW YORK CITY.

(III) THREE-QUARTERS OF ONE PERCENT - NONE.

(IV) ONE PERCENT - NONE.

S 7. Section 1210-A of the tax law is amended by adding a new subdivision (e) to read as follows:

(E) NOTWITHSTANDING ANY CONTRARY PROVISION OF THIS ARTICLE, THE ONE-QUARTER PERCENT RATE OF TAX AUTHORIZED BY THIS SECTION SHALL NOT AFFECT OR BE AFFECTED BY THE RATE OF TAX THE COUNTY OF SUFFOLK IMPOSES OR IS AUTHORIZED TO IMPOSE UNDER ANY OTHER PROVISION OF THIS ARTICLE.

S 8. Section 1210-B of the tax law is amended by adding a new subdivision (d) to read as follows:

(D) NOTWITHSTANDING ANY CONTRARY PROVISION OF THIS ARTICLE, THE ONE-QUARTER PERCENT RATE OF TAX AUTHORIZED BY THIS SECTION SHALL NOT AFFECT OR BE AFFECTED BY THE RATE OF TAX THE COUNTY OF SUFFOLK IMPOSES OR IS AUTHORIZED TO IMPOSE UNDER ANY OTHER PROVISION OF THIS ARTICLE.

S 9. Section 1210-C of the tax law is amended by adding a new subdivision (e) to read as follows:

(E) NOTWITHSTANDING ANY CONTRARY PROVISION OF THIS ARTICLE, THE ONE-HALF PERCENT RATE OF TAX AUTHORIZED BY THIS SECTION SHALL NOT AFFECT OR BE AFFECTED BY THE RATE OF TAX THE COUNTY OF SCHENECTADY IMPOSES OR IS AUTHORIZED TO IMPOSE UNDER ANY OTHER PROVISION OF THIS ARTICLE.

S 10. Section 1210-E of the tax law is REPEALED.

S 11. Subdivision (a) of section 1211 of the tax law, as amended by chapter 300 of the laws of 1968, is amended to read as follows:

(a) On request by a majority vote of the whole number of the school authorities of the school district or districts which are coterminous with, partly within or wholly within a city having a population of less than one hundred twenty-five thousand, such city is hereby authorized and empowered to adopt and amend local laws imposing for school district purposes the taxes authorized under section twelve hundred ten OF THIS SUBPART, at the rate of one-half, one, one and one-half, two, two and one-half [or], three, THREE AND ONE-QUARTER, THREE AND ONE-HALF, THREE

1 AND THREE-QUARTERS OR FOUR percent which rate shall be uniform for all
2 taxes imposed pursuant to the authority of this section; provided,
3 however, where a city imposes a tax under the authority of both
4 [sections] SECTION twelve hundred ten OF THIS SUBPART and [twelve
5 hundred eleven] THIS SECTION, the aggregate rate of the taxes imposed
6 pursuant to both sections cannot exceed [three] FOUR percent.

7 S 12. Subdivision (a) of section 1212 of the tax law, as amended by
8 section 40 of part S-1 of chapter 57 of the laws of 2009, is amended to
9 read as follows:

10 (a) Any school district which is coterminous with, partly within or
11 wholly within a city having a population of less than one hundred twen-
12 ty-five thousand, is hereby authorized and empowered, by majority vote
13 of the whole number of its school authorities, to impose for school
14 district purposes, within the territorial limits of such school district
15 and without discrimination between residents and nonresidents thereof,
16 the taxes described in subdivision (b) of section eleven hundred five OF
17 THIS CHAPTER (but excluding the tax on prepaid telephone calling
18 services) and the taxes described in clauses (E) and (H) of subdivision
19 (a) of section eleven hundred ten OF THIS CHAPTER, including the transi-
20 tional provisions in subdivision (b) of section eleven hundred six of
21 this chapter, so far as such provisions can be made applicable to the
22 taxes imposed by such school district and with such limitations and
23 special provisions as are set forth in this article, such taxes to be
24 imposed at the rate of one-half, one, one and one-half, two, two and
25 one-half [or], three, THREE AND ONE-QUARTER, THREE AND ONE-HALF, THREE
26 AND THREE-QUARTERS OR FOUR percent which rate shall be uniform for all
27 portions and all types of receipts and uses subject to such taxes. In
28 respect to such taxes, all provisions of the resolution imposing them,
29 except as to rate and except as otherwise provided herein, shall be
30 identical with the corresponding provisions in [such] article twenty-
31 eight of this chapter, including the applicable definition and exemption
32 provisions of such article, so far as the provisions of such article
33 twenty-eight of this chapter can be made applicable to the taxes imposed
34 by such school district and with such limitations and special provisions
35 as are set forth in this article. The taxes described in subdivision (b)
36 of section eleven hundred five OF THIS CHAPTER (but excluding the tax on
37 prepaid telephone calling service) and clauses (E) and (H) of subdivi-
38 sion (a) of section eleven hundred ten OF THIS CHAPTER, including the
39 transitional provision in subdivision (b) of [such] section eleven
40 hundred six of this chapter, may not be imposed by such school district
41 unless the resolution imposes such taxes so as to include all portions
42 and all types of receipts and uses subject to tax under such subdivision
43 (but excluding the tax on prepaid telephone calling service) and claus-
44 es. Provided, however, that, where a school district imposes such
45 taxes, such taxes shall omit the provision for refund or credit
46 contained in subdivision (d) of section eleven hundred nineteen of this
47 chapter with respect to such taxes described in [such] subdivision (b)
48 of section eleven hundred five OF THIS CHAPTER unless such school
49 district elects to provide such provision or, if so elected, to repeal
50 such provision.

51 S 13. Subdivisions (a) and (b) of section 1223 of the tax law, subdi-
52 vision (a) as amended by chapter 74 of the laws of 2010 and subdivision
53 (b) as separately amended by chapters 4, 8 and 9 of the laws of 2003,
54 are amended to read as follows:

55 (a) (1) No transaction taxable under sections twelve hundred two
56 through twelve hundred four of this article shall be taxed pursuant to

1 this article by any county or by any city located therein, or by both,
2 at an aggregate rate in excess of the highest rate set forth in the
3 applicable subdivision of section twelve hundred one of this article
4 [or, in the case of any taxes imposed].

5 (2) NO TRANSACTION TAXABLE pursuant to the authority of section twelve
6 hundred ten or twelve hundred eleven of this article [(other than taxes
7 imposed by the county of Nassau, Erie, Steuben, Cattaraugus, Suffolk,
8 Oneida, Genesee, Greene, Franklin, Herkimer, Tioga, Orleans, Allegany,
9 Ulster, Albany, Rensselaer, Tompkins, Wyoming, Columbia, Schuyler, Rock-
10 land, Chenango, Monroe, Chemung, Seneca, Sullivan, Wayne, Livingston,
11 Schenectady, Montgomery, Delaware, Clinton, Niagara, Yates, Lewis,
12 Essex, Dutchess, Schoharie, Putnam, Chautauqua, Orange, Oswego, Ontario,
13 Jefferson or Onondaga and by the county of Cortland and the city of
14 Cortland and by the county of Broome and the city of Binghamton and by
15 the county of Cayuga and the city of Auburn and by the county of Otsego
16 and the city of Oneonta and by the county of Madison and the city of
17 Oneida and by the county of Fulton and the city of Gloversville or the
18 city of Johnstown as provided in section twelve hundred ten of this
19 article) at a rate in excess of three percent, except that, in the city
20 of Yonkers, in the city of Mount Vernon, in the city of New Rochelle, in
21 the city of Fulton and in the city of Oswego, the rate may not be in
22 excess of four percent and in the city of White Plains, the rate may not
23 be in excess of four percent and except that in the city of Poughkeepsie
24 in the county of Dutchess, if such county withdraws from the metropol-
25 itan commuter transportation district pursuant to section twelve hundred
26 seventy-nine-b of the public authorities law and if the revenues from a
27 three-eighths percent rate of such tax imposed by such county, pursuant
28 to the authority of section twelve hundred ten of this article, are
29 required by local laws, ordinances or resolutions to be set aside for
30 mass transportation purposes, the rate may not be in excess of three and
31 three-eighths percent] SHALL BE TAXED PURSUANT TO SUCH SECTIONS BY ANY
32 COUNTY OR BY ANY CITY LOCATED THEREIN, OR BY BOTH, AT AN AGGREGATE RATE
33 IN EXCESS OF FOUR PERCENT, OTHER THAN TAXES IMPOSED BY A COUNTY OR BY A
34 CITY AS PROVIDED, RESPECTIVELY, IN SUBDIVISION (K) OF SECTION TWELVE
35 HUNDRED TEN OF THIS ARTICLE.

36 (b) If a transaction is taxed by both a county and a city PURSUANT TO
37 THE AUTHORITY OF SECTION TWELVE HUNDRED TWO, TWELVE HUNDRED THREE OR
38 TWELVE HUNDRED FOUR OF THIS ARTICLE, OR PURSUANT TO THE AUTHORITY OF
39 SECTION TWELVE HUNDRED TEN OR TWELVE HUNDRED ELEVEN OF THIS ARTICLE, the
40 rate of tax on such transaction imposed by the county or city, not
41 having prior right thereto pursuant to section twelve hundred twenty-
42 four OF THIS ARTICLE, shall be deemed to be reduced (or the entire tax
43 eliminated, if necessary) to the extent necessary to comply with the
44 [foregoing] requirement OF PARAGRAPH ONE OR TWO OF SUBDIVISION (A) OF
45 THIS SECTION.

46 (C) A tax imposed by a county upon any transaction, to the extent that
47 it would require a reduction in any tax rate imposed thereon by a city,
48 shall not become effective in respect to any transaction taxed by such
49 city (or in respect of other similar transactions outside of the city
50 which, if occurring in such city, would be subject to such city tax)
51 before the commencement of the city's next succeeding fiscal year and
52 then only if the county shall have given notice to such city of its
53 imposition of a tax on such transaction at least six months prior to the
54 commencement of such fiscal year, provided however that the local legis-
55 lative body of such city may waive the requirement of such notice and
56 the postponement of the effective date of such tax. A city tax upon any

1 transaction, to the extent that it would require a reduction in any tax
2 rate imposed by a county thereon, shall not become effective in respect
3 of any transaction taxed by such county before the commencement of the
4 county's next succeeding fiscal year and then only if the city shall
5 have given notice to such county of its imposition of a tax on such
6 transaction at least six months prior to the commencement of such fiscal
7 year, provided, however, that the local legislative body of such county
8 may waive the requirement of such notice and postponement of the effec-
9 tive date of such tax. However, whether or not the six months' notice
10 requirement provided in this section has been waived, a tax imposed
11 pursuant to the authority of section twelve hundred ten or twelve
12 hundred eleven OF THIS ARTICLE shall still be subject to the require-
13 ments provided for in the first three sentences of subdivision (d) of
14 such sections and in subdivision (e) of such sections.

15 S 14. Subdivisions (a), (b) and (c) of section 1224 of the tax law, as
16 amended by chapter 426 of the laws of 1968, paragraph 2 of subdivision
17 (a) and paragraph 2 of subdivision (b) as amended by chapter 506 of the
18 laws of 1976, paragraph 1 of subdivision (b) as amended by section 40 of
19 part Y of chapter 63 of the laws of 2000, are amended to read as
20 follows:

21 (a) Where a county contains one or more cities of less than one
22 million, such county shall have prior right to impose:

23 (1) any or all of the taxes described in subdivisions (c), (d) and (e)
24 of section twelve hundred one OF THIS ARTICLE, as authorized by section
25 twelve hundred two OF THIS ARTICLE.

26 (2) all of the taxes described in article twenty-eight OF THIS CHAPTER
27 as authorized by subdivision (a) of section twelve hundred ten OF THIS
28 ARTICLE, to the extent of one-half the maximum rates authorized under
29 such subdivision, except as otherwise provided in this section.

30 (b) Each city in such a county shall have prior right to impose:

31 (1) any or all of the taxes described in subdivisions (b), (d), (e)
32 and (f) of section eleven hundred five OF THIS CHAPTER, and, where the
33 tax described in subdivision (b) of section eleven hundred five OF THIS
34 CHAPTER is imposed, all of the taxes described in clauses (E), (G) and
35 (H) of subdivision (a) of section eleven hundred ten of this chapter, as
36 authorized by subdivision (b) of section twelve hundred ten of this
37 article.

38 (2) all of the taxes described in article twenty-eight OF THIS CHAPTER
39 as authorized by subdivision (a) of section twelve hundred ten OF THIS
40 ARTICLE, or by section twelve hundred eleven OF THIS ARTICLE, to the
41 extent of one-half the maximum aggregate rates authorized under such
42 subdivision (a) and such section twelve hundred eleven, except as other-
43 wise provided in this section.

44 (c) [However] EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, where a
45 county containing a city with a population of one hundred twenty-five
46 thousand or more imposes all of the taxes described in article twenty-
47 eight OF THIS CHAPTER as authorized by subdivision (a) of section twelve
48 hundred ten OF THIS ARTICLE (1) for county purposes and (2) for educa-
49 tional purposes or for allocation and distribution to cities and the
50 area outside cities, in accordance with section twelve hundred sixty-two
51 OF THIS ARTICLE, the county shall have the prior right to impose such
52 taxes for county purposes at A RATE not to exceed [one-third of the
53 maximum rate authorized under subdivision (a) of section twelve hundred
54 ten] ONE PERCENT and prior right to impose such taxes for educational
55 purposes or for such allocation and distribution, or both, at A RATE not
56 to exceed [one-third of such maximum rate] ONE PERCENT. In such event,

1 a city in the county shall have prior right to impose such taxes at A
2 RATE not to exceed [one-third of such maximum rate] ONE PERCENT. TO THE
3 EXTENT THAT SUCH A COUNTY IMPOSES TAX AT THE RATE OF FOUR PERCENT OR
4 LESS, AND SUBDIVISION (E) OF THIS SECTION DOES NOT EXTEND TO THAT COUNTY
5 THE SOLE RIGHT TO IMPOSE A RATE OF TAX IN EXCESS OF THREE PERCENT, THE
6 COUNTY AND ANY CITY IN THAT COUNTY SHALL HAVE THE RESPECTIVE RIGHTS
7 PROVIDED IN PARAGRAPH TWO OF SUBDIVISION (A) OR IN SUBDIVISION (B) OF
8 THIS SECTION WITH RESPECT TO THE RATE OF TAX IN EXCESS OF THREE PERCENT,
9 BUT NOT IN EXCESS OF FOUR PERCENT, NOT IMPOSED BY THAT COUNTY.

10 S 15. Subdivisions (d), (e), (f), (g), (h), (i), (j), (k), (l), (m),
11 (n), (o), (p), (q), (r), (t), (u), (v), (w), (x), (y), (z), (z-1), (aa),
12 (bb), (cc), (dd), (ee), (ff) and (gg) of section 1224 of the tax law are
13 REPEALED.

14 S 16. Section 1224 of the tax law is amended by adding four new subdi-
15 visions (d), (e), (f) and (g) to read as follows:

16 (D) FOR PURPOSES OF THIS SECTION, THE TERM "PRIOR RIGHT" SHALL MEAN
17 THE PREFERENTIAL RIGHT TO IMPOSE ANY TAX DESCRIBED IN SECTIONS TWELVE
18 HUNDRED TWO AND TWELVE HUNDRED THREE, OR TWELVE HUNDRED TEN AND TWELVE
19 HUNDRED ELEVEN, OF THIS ARTICLE AND THEREBY TO PREEMPT SUCH TAX AND TO
20 PRECLUDE ANOTHER MUNICIPAL CORPORATION FROM IMPOSING OR CONTINUING THE
21 IMPOSITION OF SUCH TAX TO THE EXTENT THAT SUCH RIGHT IS EXERCISED.
22 HOWEVER, THE RIGHT OF PREEMPTION SHALL ONLY APPLY WITHIN THE TERRITORIAL
23 LIMITS OF THE TAXING JURISDICTION HAVING THE RIGHT OF PREEMPTION.

24 (E) EACH OF THE FOLLOWING COUNTIES AND CITIES SHALL HAVE THE SOLE
25 RIGHT TO IMPOSE THE FOLLOWING RATE OF SALES AND COMPENSATING USE TAXES
26 IN EXCESS OF THREE PERCENT, BUT NOT IN EXCESS OF FOUR PERCENT, THAT SUCH
27 COUNTY OR CITY IS AUTHORIZED TO IMPOSE PURSUANT TO THE AUTHORITY OF
28 SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE. SUCH
29 ADDITIONAL RATE OF TAX IN EXCESS OF THREE PERCENT SHALL NOT BE SUBJECT
30 TO PREEMPTION. NOTHING IN THIS SUBDIVISION SHALL PRECLUDE A COUNTY OR A
31 CITY IN THAT COUNTY FROM IMPOSING A RATE OF TAX PURSUANT TO THE AUTHORI-
32 TY OF SUBDIVISION (A) OR (B) OF SECTION TWELVE HUNDRED TEN OF THIS ARTI-
33 CLE IN EXCESS OF THREE PERCENT TO THE EXTENT THAT THIS SUBDIVISION DOES
34 NOT RESERVE A RATE IN EXCESS OF THREE PERCENT TO THE COUNTY OR CITY.

35 (1) COUNTIES:

36 (A) ONE-QUARTER OF ONE PERCENT - NONE.

37 (B) ONE-HALF OF ONE PERCENT - CHAUTAUQUA, ONTARIO, SCHENECTADY.

38 (C) THREE-QUARTERS OF ONE PERCENT - DUTCHESS, ESSEX, JEFFERSON, LEWIS,
39 ORANGE.

40 (D) ONE PERCENT - ALBANY, ALLEGANY, BROOME, CATTARAUGUS, CHEMUNG,
41 CHENANGO, CLINTON, COLUMBIA, DELAWARE, ERIE, FRANKLIN, GENESEE, GREENE,
42 HERKIMER, LIVINGSTON, MONROE, MONTGOMERY, NASSAU, NIAGARA, ONEIDA, ONON-
43 DAGA, ORLEANS, PUTNAM, RENSSELAER, ROCKLAND, SCHOHARIE, SCHUYLER, SENE-
44 CA, STEUBEN, SUFFOLK, SULLIVAN, TIOGA, TOMPKINS, ULSTER, WAYNE, WYOMING,
45 YATES.

46 (2) CITIES:

47 (A) ONE-QUARTER OF ONE PERCENT - NONE.

48 (B) ONE-HALF OF ONE PERCENT - NONE.

49 (C) THREE-QUARTERS OF ONE PERCENT - WHITE PLAINS.

50 (D) ONE PERCENT - MOUNT VERNON, NEW ROCHELLE, YONKERS.

51 (F) EACH OF THE FOLLOWING COUNTIES AND CITIES SHALL HAVE THE SOLE
52 RIGHT TO IMPOSE THE FOLLOWING RATE OF SALES AND COMPENSATING USE TAXES
53 IN EXCESS OF FOUR PERCENT THAT SUCH COUNTY OR CITY IS AUTHORIZED TO
54 IMPOSE PURSUANT TO THE AUTHORITY OF SUBDIVISIONS (A) AND (K) OF SECTION
55 TWELVE HUNDRED TEN OF THIS ARTICLE. SUCH ADDITIONAL RATE OF TAX IN
56 EXCESS OF FOUR PERCENT SHALL NOT BE SUBJECT TO PREEMPTION.

(1) COUNTIES:

(A) ONE-QUARTER OF ONE PERCENT - HERKIMER, NASSAU.

(B) ONE-HALF OF ONE PERCENT - ALLEGANY.

(C) THREE-QUARTERS OF ONE PERCENT - ERIE, ONEIDA.

(D) ONE PERCENT - NONE.

(2) CITIES:

(A) ONE-QUARTER OF ONE PERCENT - NONE.

(B) ONE-HALF OF ONE PERCENT - NONE.

(C) THREE-QUARTERS OF ONE PERCENT - NONE.

(D) ONE PERCENT - NONE.

(G) EACH OF THE FOLLOWING CITIES IS AUTHORIZED TO PREEMPT THE TAXES IMPOSED PURSUANT TO THE AUTHORITY OF SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE BY THE COUNTY IN WHICH IT IS LOCATED, TO THE EXTENT OF ONE-HALF THE MAXIMUM AGGREGATE RATE AUTHORIZED UNDER SECTION TWELVE HUNDRED TEN OF THIS ARTICLE: AUBURN, IN CAYUGA COUNTY; CORTLAND, IN CORTLAND COUNTY; GLOVERSVILLE OR JOHNSTOWN, IN FULTON COUNTY; ONEIDA, IN MADISON COUNTY; ONEONTA, IN OTSEGO COUNTY. AS OF THE DATE THIS SUBDIVISION TAKES EFFECT, ANY SUCH PREEMPTION IN EFFECT ON SUCH DATE SHALL CONTINUE IN FULL FORCE AND EFFECT UNTIL THE EFFECTIVE DATE OF A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED OR AMENDED BY A CITY TO CHANGE SUCH PREEMPTION. ANY PREEMPTION TO TAKE EFFECT UNDER THIS SUBDIVISION AFTER THE DATE THIS SUBDIVISION TAKES EFFECT SHALL BE SUBJECT TO THE NOTICE REQUIREMENTS IN SECTION TWELVE HUNDRED TWENTY-THREE OF THIS SUBPART AND TO THE OTHER REQUIREMENTS OF THIS ARTICLE.

S 17. Subdivisions (s) and (hh) of section 1224 of the tax law, subdivision (s) as amended by chapter 117 of the laws of 2004, paragraph 2 of subdivision (s) as amended by section 3-a and subdivision (hh) as added by section 3 of part M-1 of chapter 109 of the laws of 2006, are amended to read as follows:

[(s)] (H) (1) Notwithstanding any other provision of this section, each city in the county of Oswego shall have prior right to impose:

(A) all of the taxes described in article twenty-eight of this chapter as authorized by subdivision (a) of section twelve hundred ten or by section twelve hundred eleven of this article, up to the maximum rate authorized by the opening paragraph of such section twelve hundred ten.

(B) any or all of the taxes described in subdivisions (b), (d), (e) and (f) of section eleven hundred five of this chapter, and, where the tax described in such subdivision (b) of section eleven hundred five is imposed, all of the taxes described in clauses (E), (G) and (H) of subdivision (a) of section eleven hundred ten of this chapter, as authorized by subdivision (b) of section twelve hundred ten of this article.

(2) Notwithstanding any provision of this article, [during any period that] TAX IMPOSED BY the county of Oswego [is authorized to impose an additional rate of tax by] PURSUANT TO THE AUTHORITY OF SUBDIVISION (A) OF section twelve hundred ten of this article[, such county shall have the sole right to impose such additional rate, 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] AT THE RATE OF FOUR PERCENT OR LESS shall not be subject to [pre-emption and] PREEMPTION BUT shall apply only in the area of the county outside the cities in such county, provided that such [additional] rate of the county shall apply in a city in such county to the extent the city does not impose tax pursuant to the authority of section twelve hundred ten of this article [at a rate greater than three percent].

1 [(hh)] (I) Notwithstanding the foregoing provisions of this section or
2 other law to the contrary:

3 (1) If a county, other than a county to which subdivision (c) of this
4 section applies and other than Oswego county, and a city in the county
5 each impose sales and compensating use taxes pursuant to the authority
6 of subpart B of part one of this article, and

7 (A) neither elects to tax motor fuel and diesel motor fuel as
8 described in subdivision (m) of section eleven hundred eleven of this
9 chapter, the provisions of paragraph two of subdivisions (a) and (b) of
10 this section, EXCEPT AS OTHERWISE PROVIDED IN SUBDIVISIONS (E) THROUGH
11 (G) OF THIS SECTION, shall apply to their rates of tax on motor fuel and
12 diesel motor fuel in such city; or

13 (B) both elect to tax motor fuel and diesel motor fuel as described in
14 subdivision (m) of section eleven hundred eleven of this chapter, each
15 shall have the prior right to the taxes on such fuels as described in
16 subdivision (m) of section eleven hundred eleven of this chapter, to the
17 extent of one-half the maximum rate authorized for such county or city,
18 without regard to whether they have chosen the two dollar or three
19 dollar base on which such taxes may be imposed; or

20 (C) only one of them elects to tax motor fuel and diesel motor fuel as
21 described in subdivision (m) of section eleven hundred eleven of this
22 chapter, the one that did not make such election shall have the prior
23 right to impose taxes on such fuels described in subdivision (m) of
24 section eleven hundred eleven of this chapter, to the extent of one-half
25 the maximum rate, and the one that did make such election shall have the
26 prior right to impose taxes on such fuels described in subdivision (m)
27 of section eleven hundred eleven of this chapter, to the extent of one-
28 half the maximum rate authorized for such locality but with regard to
29 whether it chose the two dollar or three dollar base on which such taxes
30 may be imposed.

31 (2) If a county to which subdivision (c) of this section applies and a
32 city in such county each impose sales and compensating use taxes pursu-
33 ant to the authority of subpart B of part one of this article, and

34 (A) neither elects to tax motor fuel and diesel motor fuel as
35 described in subdivision (m) of section eleven hundred eleven of this
36 chapter, the provisions of subdivision (c) of this section shall apply
37 to their rates of tax on motor fuel and diesel motor fuel in such city;
38 or

39 (B) both elect to tax motor fuel and diesel motor fuel as described in
40 subdivision (m) of section eleven hundred eleven of this chapter, the
41 county shall have the prior right to impose taxes on such fuels as
42 described in subdivision (m) of section eleven hundred eleven of this
43 chapter, to the extent of two-thirds, and the city shall have the prior
44 right to impose taxes on such fuels as described in subdivision (m) of
45 section eleven hundred eleven of this chapter, to the extent of one-
46 third, of the maximum rate authorized for such county and city, without
47 regard to whether they have chosen the two dollar or three dollar base
48 on which such taxes may be imposed; or

49 (C) only one of them elects to tax motor fuel and diesel motor fuel as
50 described in subdivision (m) of section eleven hundred eleven of this
51 chapter, if the county did not make such election, it shall have the
52 prior right to impose taxes on such fuels described in subdivision (m)
53 of section eleven hundred eleven of this chapter, to the extent of two-
54 thirds the maximum rate authorized, and the city shall have the prior
55 right to impose taxes on such fuels described in subdivision (m) of
56 section eleven hundred eleven of this chapter, to the extent of one-

1 third the maximum rate authorized for such city but with regard to
2 whether it chose the two dollar or three dollar base on which such tax
3 may be imposed; and, if the city did not make the election, it shall
4 have the prior right to impose taxes on such fuels described in subdivi-
5 sion (m) of section eleven hundred eleven of this chapter, to the extent
6 of one-third the maximum rate authorized, and the county shall have the
7 prior right to impose taxes on such fuels described in subdivision (m)
8 of section eleven hundred eleven of this chapter, to the extent of two-
9 thirds the maximum rate authorized for such county but with regard to
10 whether it chose the two dollar or three dollar base on which such taxes
11 may be imposed.

12 (3) In Oswego county, references in subparagraph (A) of paragraph one
13 of subdivision [(s)] (H) of this section to tax imposed by a city in
14 such county at the maximum rate authorized or in subparagraph (B) of
15 PARAGRAPH ONE OF subdivision [(s)] (H) of this section to the taxes
16 described in subdivision (b) of section eleven hundred five of this
17 chapter shall include tax imposed by the city pursuant to any election
18 it makes under subdivision (m) of section eleven hundred eleven of this
19 chapter, regardless of whether such city chooses the two dollar or three
20 dollar base on which such tax may be imposed.

21 (4) Nothing in this subdivision or in subdivision (m) of section elev-
22 en hundred eleven of this chapter shall be construed to affect the
23 authority of a county or city to impose an additional rate of tax IN
24 EXCESS OF FOUR PERCENT pursuant to this article, provided that, if a
25 county or city makes the election described in subdivision (m) of
26 section eleven hundred eleven of this chapter, such election shall apply
27 uniformly to any tax it imposes pursuant to the authority of subpart B
28 of part one of this article, including any SUCH additional rate of tax
29 it is authorized to impose.

30 (5) For purposes of this section, the terms "maximum rate authorized"
31 and "maximum rate" shall each have the same meaning as in subdivisions
32 (a)[, (b)] and [(c)] (B) of this section.

33 S 18. Paragraph 2 of subdivision (c) of section 1261 of the tax law,
34 as amended by section 9 of part SS-1 of chapter 57 of the laws of 2008,
35 is amended to read as follows:

36 (2) However, the taxes, penalties and interest from the [additional]
37 one percent rate IN EXCESS OF THREE PERCENT which the city of Yonkers is
38 authorized to impose pursuant to section twelve hundred ten of this
39 article, after the comptroller has reserved such refund fund and such
40 cost shall be paid to the special sales and compensating use tax fund
41 for the city of Yonkers established by section ninety-two-f of the state
42 finance law at the times set forth in [the preceding sentence] PARAGRAPH
43 ONE OF THIS SUBDIVISION.

44 S 19. Subdivisions (a) and (b) of section 1262-a of the tax law,
45 subdivision (a) as amended and subdivision (b) as added by chapter 617
46 of the laws of 1992, are amended to read as follows:

47 (a) In the event that the county of Tompkins and the city of Ithaca
48 both impose the same taxes described in section twelve hundred two,
49 twelve hundred three or twelve hundred ten of this [chapter] ARTICLE,
50 the county shall have power to impose or continue to impose such taxes
51 on the area of the county outside such city up to the maximum rate
52 authorized therefor. In such event, notwithstanding the provisions of
53 [the preceding] section TWELVE HUNDRED SIXTY-TWO OF THIS PART, the
54 portion of the net collections received by the county by reason of its
55 additional rate on such area (CONSIDERED WITHOUT REGARD TO THE PORTION
56 OF ANY COUNTY RATE IN EXCESS OF THREE PERCENT), shall be allocated quar-

terly to the towns in such area in proportion to their respective populations, and allocated between the towns and villages, if any village elects to take its share in cash, in proportion to their respective populations, determined in accordance with the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law completed and published prior to the end of the quarter for which the allocation is made.

(b) Notwithstanding any other provision of law to the contrary, if the county of Tompkins imposes [the additional one-half or one percent rate of] tax pursuant to the [provisions] AUTHORITY of SUBDIVISION (A) OF section twelve hundred ten of this article AT A RATE IN EXCESS OF THREE PERCENT, the [net collections received by the] county [of Tompkins on account of such additional rate during the first six months such additional rate is in effect] shall [be retained by the county of Tompkins to be used for any county purpose. Thereafter,] RETAIN seventy-five [per centum] PERCENT of net collections attributable to such [additional] rate [shall be retained by the county of Tompkins] IN EXCESS OF THREE PERCENT, to be used for any county purpose, and SHALL ALLOCATE the remaining twenty-five [per centum] PERCENT of [such] net collections [shall be allocated] FROM SUCH RATE IN EXCESS OF THREE PERCENT BETWEEN THE CITY OF ITHACA AND THE AREA OF THE COUNTY OUTSIDE SUCH CITY as follows:

(1) Where the city of Ithaca imposes [a] tax pursuant to the authority of subdivision (a) of section [one thousand two] TWELVE hundred ten of this article, [that portion received by] the county [on account of the additional tax imposed by the county] SHALL ALLOCATE THE PORTION OF SUCH NET COLLECTIONS ON ACCOUNT OF ITS RATE OF TAX IN EXCESS OF THREE PERCENT within the city of Ithaca [shall be allocated] to the city of Ithaca to be used for any city purpose. Where the city of Ithaca does not impose [a] tax pursuant to the authority of such subdivision (a) of section [one thousand two] TWELVE hundred ten the amount required to be allocated to such city, to be used for any city purpose, shall be determined in proportion to such city's population determined as a portion of the county's total population as determined in accordance with the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law completed and published prior to the end of the quarter for which the allocation is made.

(2) The balance of such twenty-five [per centum] PERCENT OF THE COUNTY'S NET COLLECTIONS FROM ITS TAX IMPOSED AT A RATE IN EXCESS OF THREE PERCENT, after deduction of the amount allocated to the city of Ithaca pursuant to paragraph one of this subdivision, shall be allocated to the towns of such county, and between towns and villages, if any village elects to take its share in cash, in the manner described in subdivision (a) of this section with respect to the area of the county outside the city of Ithaca.

S 20. Section 1262-e of the tax law, as amended by chapter 246 of the laws of 2011, is amended to read as follows:

S 1262-e. [Establishment] NASSAU COUNTY-ESTABLISHMENT of local government assistance programs [in Nassau county]. 1. Towns and cities. Notwithstanding any other provision of law to the contrary, for [the] calendar [year] YEARS beginning [on] January first, nineteen hundred ninety-eight and continuing [through the calendar year beginning on] January first, two thousand thirteen] ANNUALLY THEREAFTER, the county of Nassau shall enact and establish a local government assistance program for the towns and cities within such county to assist such towns and cities to minimize real property taxes; defray the cost and expense of

1 the treatment, collection, management, disposal, and transportation of
2 municipal solid waste, and to comply with the provisions of chapter two
3 hundred ninety-nine of the laws of nineteen hundred eighty-three; and
4 defray the cost of maintaining conservation and environmental control
5 programs. Such special assistance program for the towns and cities with-
6 in such county and the funding for such program shall equal [one-third
7 of] the revenues received by such county from the imposition of [the
8 three-quarters percent] ITS sales and COMPENSATING use [tax during]
9 TAXES IMPOSED AT THE RATE OF ONE-QUARTER OF ONE PERCENT IN EXCESS OF
10 THREE PERCENT EACH calendar [years two thousand one, two thousand two,
11 two thousand three, two thousand four, two thousand five, two thousand
12 six, two thousand seven, two thousand eight, two thousand nine, two
13 thousand ten, two thousand eleven, two thousand twelve and two thousand
14 thirteen additional to the regular three percent rate authorized for
15 such county in section twelve hundred ten of this article] YEAR. The
16 monies for such special local assistance shall be paid and distributed
17 to the towns and cities on a per capita basis using the population
18 figures in the latest decennial federal census. Provided further, that
19 notwithstanding any other law to the contrary, the establishment of such
20 special assistance program shall preclude any city or town within such
21 county from preempting or claiming under any other section of this
22 [chapter] ARTICLE the revenues derived from the [additional] COUNTY'S
23 FIRST THREE-QUARTERS OF ONE PERCENT RATE OF tax IN EXCESS OF THREE
24 PERCENT authorized by section twelve hundred ten of this article.
25 Provided further, that any such town or towns may, by resolution of the
26 town board, apportion all or a part of monies received in such special
27 assistance program to an improvement district or special district
28 account within such town or towns in order to accomplish the purposes of
29 this special assistance program.

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

1 S 21. Section 1262-g of the tax law, as amended by chapter 245 of the
2 laws of 2011, is amended to read as follows:

3 S 1262-g. [Allocation] ONEIDA COUNTY-ALLOCATION and distribution of
4 net collections from the [additional] one percent rate of sales and
5 compensating use taxes in [Oneida county] EXCESS OF THREE PERCENT.
6 Notwithstanding any contrary provision of law, if the county of Oneida
7 imposes sales and compensating use taxes at a rate which is one percent
8 [additional to] IN EXCESS OF the three percent rate, AS authorized by
9 section twelve hundred ten of this article[, as authorized by such
10 section], (a) where a city in such county imposes tax pursuant to the
11 authority of subdivision (a) of such section twelve hundred ten, such
12 county shall allocate, distribute and pay in cash quarterly to such city
13 one-half of the net collections attributable to such [additional] one
14 percent rate of the county's taxes collected in such city's boundaries;
15 (b) where a city in such county does not impose tax pursuant to the
16 authority of such subdivision (a) of such section twelve hundred ten,
17 such county shall allocate, distribute and pay in cash quarterly to such
18 city not so imposing tax a portion of the COUNTY'S net collections
19 attributable to one-half of [the county's additional] SUCH one percent
20 rate of tax calculated on the basis of the ratio which such city's popu-
21 lation bears to the county's total population, such populations as
22 determined in accordance with the latest decennial federal census or
23 special population census taken pursuant to section twenty of the gener-
24 al municipal law completed and published prior to the end of the quarter
25 for which the allocation is made, which special census must include the
26 entire area of the county; and (c) provided, however, that such county
27 shall dedicate the first one million five hundred thousand dollars of
28 net collections attributable to such [additional] one percent rate of
29 tax received by such county after the county receives in the aggregate
30 eighteen million five hundred thousand dollars of net collections from
31 such [additional] one percent rate of tax imposed for any [of the peri-
32 ods: September first, two thousand ten through August thirty-first, two
33 thousand eleven; September first, two thousand eleven through August
34 thirty-first, two thousand twelve; and] TWELVE MONTH PERIOD COMMENCING
35 September first[, two thousand twelve through] AND ENDING THE FOLLOWING
36 August thirty-first, [two thousand thirteen,] to an allocation on a per
37 capita basis, utilizing figures from the latest decennial federal census
38 or special population census taken pursuant to section twenty of the
39 general municipal law, completed and published prior to the end of the
40 year for which such allocation is made, which special census must
41 include the entire area of such county, to be allocated and distributed
42 among the towns of Oneida county by appropriation of its board of legis-
43 lators; provided, further, that nothing herein shall require such board
44 of legislators to make any such appropriation until it has been notified
45 by any town by appropriate resolution and, in any case where there is a
46 village wholly or partly located within a town, a resolution of every
47 such village, embodying the agreement of such town and village or
48 villages upon the amount of such appropriation to be distributed to such
49 village or villages out of the allocation to the town or towns in which
50 it is located.

51 S 22. Section 1262-h of the tax law, as amended by chapter 132 of the
52 laws of 2011, is amended to read as follows:

53 S 1262-h. [Allocation] STEUBEN COUNTY-ALLOCATION and distribution of
54 net collections from the [additional] one percent rate of sales and
55 compensating use taxes in [Steuben county] EXCESS OF THREE PERCENT.
56 Notwithstanding any provision of law to the contrary, of the net

1 collections received by the county of Steuben as a result of the imposi-
2 tion of the [additional] one percent rate of tax IN EXCESS OF THREE
3 PERCENT authorized by section twelve hundred ten of this article [(a)
4 during the period beginning December first, nineteen hundred ninety-
5 three and ending November thirtieth, nineteen hundred ninety-four, the
6 county of Steuben shall pay or cause to be paid to the city of Hornell
7 the sum of two hundred thousand dollars, to the city of Corning the sum
8 of three hundred thousand dollars, and the sum of five hundred thousand
9 dollars to the towns and villages of the county of Steuben, on the basis
10 of the ratio which the full valuation of real property in each town or
11 village bears to the aggregate full valuation of real property in all of
12 the towns and villages in such area. Of the net collections received by
13 the county of Steuben as a result of the imposition of said additional
14 one percent rate of tax authorized by section twelve hundred ten of this
15 article during the period beginning December first, nineteen hundred
16 ninety-four and ending November thirtieth, nineteen hundred ninety-five,
17 the county of Steuben shall pay or cause to be paid to the city of
18 Hornell the sum of three hundred thousand dollars, to the city of Corn-
19 ing the sum of four hundred fifty thousand dollars, and the sum of seven
20 hundred fifty thousand dollars to the towns and villages of the county
21 of Steuben, on the basis of the ratio which the full valuation of real
22 property in each town or village bears to the aggregate full valuation
23 of real property in all of the towns and villages in such area; and (b)
24 during the period beginning December first, nineteen hundred ninety-five
25 and ending November thirtieth, two thousand seven, the county of Steuben
26 shall annually pay or cause to be paid to the city of Hornell the sum of
27 five hundred fifty thousand dollars, to the city of Corning the sum of
28 six hundred thousand dollars, and the sum of seven hundred fifty thou-
29 sand dollars to the towns and villages of the county of Steuben, on the
30 basis of the ratio which the full valuation of real property in each
31 town or village bears to the aggregate full valuation of real property
32 in all of the towns and villages in such area; and during the period
33 beginning December first, two thousand seven and ending November thirti-
34 eth, two thousand nine, the county of Steuben shall annually pay or
35 cause to be paid to the city of Hornell the sum of six hundred ten thou-
36 sand dollars, to the city of Corning the sum of six hundred fifty thou-
37 sand dollars, and the sum of seven hundred fifty thousand dollars to the
38 towns and villages of the county of Steuben, on the basis of the ratio
39 which the full valuation of real property in each town or village bears
40 to the aggregate full valuation of real property in all of the towns and
41 villages in such area; and during the period beginning December first,
42 two thousand nine and ending November thirtieth, two thousand eleven,
43 the county of Steuben shall annually pay or cause to be paid to the city
44 of Hornell the sum of seven hundred ten thousand dollars, to the city of
45 Corning the sum of seven hundred ten thousand dollars, and the sum of
46 seven hundred fifty thousand dollars to the towns and villages of the
47 county of Steuben, on the basis of the ratio which the full valuation of
48 real property in each town or village bears to the aggregate full valu-
49 ation of real property in all of the towns and villages in such area;
50 and] during the period beginning December first, two thousand eleven and
51 ending November thirtieth, two thousand thirteen, AND CONTINUING FOR
52 SUCH TWELVE-MONTH PERIODS THEREAFTER, the county of Steuben shall annu-
53 ally pay or cause to be paid to the city of Hornell the sum of seven
54 hundred forty thousand dollars, to the city of Corning the sum of seven
55 hundred forty thousand dollars, and the sum of seven hundred fifty thou-
56 sand dollars to the towns and villages of the county of Steuben, on the

1 basis of the ratio which the full valuation of real property in each
2 town or village bears to the aggregate full valuation of real property
3 in all of the towns and villages in such area.

4 S 23. Section 1262-i of the tax law, as amended by chapter 420 of the
5 laws of 2003, is amended to read as follows:

6 S 1262-i. [Allocation] TIOGA COUNTY - ALLOCATION of net collections
7 from the [additional] one percent rate of sales and compensating use
8 taxes in [the county of Tioga] EXCESS OF THREE PERCENT. Notwithstanding
9 any contrary provision of law, one-half of the net collections received
10 by the county of Tioga from the one percent RATE OF sales and compensat-
11 ing use taxes in [addition to the] EXCESS OF three percent [rate, each
12 as] authorized by section twelve hundred ten of this article[,] shall be
13 deposited in the general fund of such county and one-half of such
14 collections shall be deposited by the county of Tioga in a capital
15 reserves fund. Disbursements from such capital reserves fund shall sole-
16 ly be made for the purposes of capital projects and repaying any debts
17 incurred for such capital projects in the county of Tioga.

18 S 24. Section 1262-j of the tax law, as amended by chapter 180 of the
19 laws of 1995, subdivision (b) as amended by chapter 27 of the laws of
20 2001 and subdivision (c) as amended by chapter 122 of the laws of 2011,
21 is amended to read as follows:

22 S 1262-j. [Allocation] SUFFOLK COUNTY - ALLOCATION and distribution of
23 net collections from the [additional] ONE PERCENT RATE OF sales and
24 compensating use taxes in [Suffolk county] EXCESS OF THREE PERCENT. [(a)
25 Notwithstanding any provision of law to the contrary, of the net
26 collections received by the county of Suffolk as a result of the imposi-
27 tion of up to the additional one percent rate of tax authorized by
28 section twelve hundred ten of this chapter during the period beginning
29 January first, nineteen hundred ninety-four and ending December thirty-
30 first, nineteen hundred ninety-five, the county of Suffolk shall allo-
31 cate such net collections as follows: one-eighth of the net collections
32 received shall be dedicated for public safety purposes; an appropriate
33 amount shall be used to bring the maximum funds dedicated to the sewer
34 stabilization fund to twelve million five hundred thousand dollars annu-
35 ally; and, the balance shall be deposited in the general fund of the
36 county of Suffolk.

37 (b) Notwithstanding any provision of law to the contrary, of the net
38 collections received by the county of Suffolk as a result of the
39 increase of three-quarters of one percent to the tax authorized by
40 section twelve hundred ten of this article for the period beginning
41 January first, nineteen hundred ninety-six and ending May thirty-first,
42 two thousand one, imposed by local laws or resolutions (by simple major-
43 ity) by the county legislature, and signed by the county executive, the
44 county of Suffolk shall allocate such net collections as follows: an
45 amount equal to no less than one-eighth and no more than one-quarter of
46 net collections which would be received from the imposition of a full
47 one percent rate increase, shall be dedicated for public safety purposes
48 and the balance shall be deposited in the general fund of the county of
49 Suffolk.

50 (c)] Notwithstanding any provision of law to the contrary, [of the net
51 collections received by] IF the county of Suffolk [as a result of the
52 increase] IMPOSES SALES AND COMPENSATING USE TAXES AT THE RATE of one
53 percent [to the tax] IN EXCESS OF THREE PERCENT, AS authorized by
54 section twelve hundred ten of this article [for the period beginning
55 June first, two thousand one and ending November thirtieth, two thousand
56 thirteen], imposed by local laws or resolutions (by simple majority) by

1 the county legislature, and signed by the county executive, the county
2 of Suffolk shall allocate [such] net collections FROM SUCH ONE PERCENT
3 RATE IN EXCESS OF THREE PERCENT as follows: no less than one-eighth and
4 no more than three-eighths of such net collections received shall be
5 dedicated for public safety purposes and the balance shall be deposited
6 in the general fund of the county of Suffolk.

7 S 25. Subdivision (d) of section 1262-k of the tax law, as added by
8 chapter 117 of the laws of 2004, is amended to read as follows:

9 (d) Subdivisions (a) and (b) of this section shall apply only with
10 respect to taxes imposed at a rate not to exceed three percent by the
11 county of Oswego and by any city in such county and without regard to
12 any [additional] rate of tax IN EXCESS OF THREE PERCENT that such county
13 or any such city may be authorized to or does impose.

14 S 26. Section 1262-l of the tax law, as amended by chapter 124 of the
15 laws of 2011, is amended to read as follows:

16 S 1262-l. [Allocation] ROCKLAND COUNTY-ALLOCATION and distribution of
17 net collections from the [additional] ONE PERCENT rate of sales and
18 compensating use tax in [Rockland county] EXCESS OF THREE PERCENT. [1.]
19 Notwithstanding any provision of law to the contrary, if the county of
20 Rockland imposes the [additional five-eighths of] one percent rate of
21 tax IN EXCESS OF THREE PERCENT authorized by section twelve hundred ten
22 of this article [during the period beginning March] EFFECTIVE DECEMBER
23 first, two thousand [two, and ending November thirtieth, two thousand]
24 thirteen AND THEREAFTER, such county shall allocate and distribute
25 [twenty percent] (1) ONE-EIGHTH of the net collections from such [addi-
26 tional] ONE PERCENT rate to the towns and villages in the county in
27 accordance with subdivision (c) of section twelve hundred sixty-two of
28 this part on the basis of the ratio which the population of each such
29 town or village bears to such county's total population; and

30 [2. Notwithstanding any provision of law to the contrary, if the coun-
31 ty of Rockland imposes the additional three-eighths of one percent rate
32 of tax authorized by section twelve hundred ten of this article during
33 the period beginning March first, two thousand seven, and ending Novem-
34 ber thirtieth, two thousand thirteen, such county shall allocate and
35 distribute sixteen and two-thirds percent] (2) ONE-EIGHTH of the net
36 collections from such [additional] ONE PERCENT rate to the general funds
37 of towns and villages within the county of Rockland with existing town
38 and village police departments [from March first, two thousand seven
39 through December thirty-first, two thousand seven and thirty-three and
40 one-third percent of the net collections from such additional rate from
41 January first, two thousand eight through November thirtieth, two thou-
42 sand thirteen. The monies allocated and distributed pursuant to this
43 subdivision shall be allocated and distributed to towns and villages
44 with police departments] on the basis of the number of full-time equiv-
45 alent police officers employed by each police department and shall not
46 be used for salaries heretofore or hereafter negotiated.

47 S 27. Section 1262-l of the tax law, as added by chapter 207 of the
48 laws of 2002, is amended by adding a new subdivision (c) to read as
49 follows:

50 (C) THIS SECTION SHALL APPLY TO TAXES IMPOSED IN WARREN COUNTY ONLY AT
51 THE RATE OF THREE PERCENT OR LESS.

52 S 28. Section 1262-m of the tax law, as amended by chapter 371 of the
53 laws of 2003, is amended to read as follows:

54 S 1262-m. [Allocation] CHENANGO COUNTY - ALLOCATION of net collections
55 from the [additional] one percent rate of sales and compensating use
56 taxes in [the county of Chenango] EXCESS OF THREE PERCENT. Notwithstand-

1 ing any contrary provision of law, all net collections received by the
2 county of Chenango from the one percent RATE OF sales and compensating
3 use taxes in [addition to] EXCESS OF the three percent rate[, each as]
4 authorized by section twelve hundred ten of this article[,] shall be
5 used, in the first instance, to pay the cost of constructing and repay-
6 ing any debts incurred in the construction of the Chenango county public
7 safety building project, and any operational costs related to the
8 Chenango county public safety building. Any and all revenue derived from
9 such [additional] one percent RATE OF tax IN EXCESS OF THREE PERCENT,
10 after the construction and debt financing costs of the Chenango county
11 public safety building project annex, and any operational costs related
12 to the Chenango county public safety building are paid, shall be depos-
13 ited by the county of Chenango in a capital reserves fund. Disbursements
14 from such capital reserves fund shall solely be made for the purposes of
15 capital projects and repaying any debts incurred for such capital
16 projects in the county of Chenango.

17 S 29. Section 1262-n of the tax law, as amended by chapter 240 of the
18 laws of 2011, is amended to read as follows:

19 S 1262-n. [Disposition] NIAGARA COUNTY-DISPOSITION of net collections
20 from the [additional] one percent rate of sales and compensating use
21 taxes in [the county of Niagara] EXCESS OF THREE PERCENT. Notwithstand-
22 ing any contrary provision of law, if the county of Niagara imposes the
23 [additional] one percent rate of sales and compensating use taxes IN
24 EXCESS OF THREE PERCENT authorized by section twelve hundred ten of this
25 article for [all or] any [portion of the] period beginning [March] ON OR
26 AFTER DECEMBER first, two thousand [three and ending November thirtieth,
27 two thousand] thirteen, the county shall use all net collections from
28 such [additional] one percent rate IN EXCESS OF THREE PERCENT to pay the
29 county's expenses for Medicaid[. The] AND SUCH net collections [from the
30 additional one percent rate imposed pursuant to this section] shall be
31 deposited in a special fund to be created by such county separate and
32 apart from any other funds and accounts of the county. Any and all
33 remaining net collections from such [additional] one percent tax IN
34 EXCESS OF THREE PERCENT, after the Medicaid expenses are paid, shall be
35 deposited by the county of Niagara in the general fund of such county
36 for any county purpose.

37 S 30. Section 1262-o of the tax law, as amended by chapter 249 of the
38 laws of 2011, is amended to read as follows:

39 S 1262-o. [Disposition] CHAUTAUQUA COUNTY-DISPOSITION of net
40 collections from the [additional] FIRST ONE-HALF OF ONE PERCENT rate of
41 sales and compensating use taxes in [the county of Chautauqua] EXCESS OF
42 THREE PERCENT. [Notwithstanding any contrary provision of law, if the
43 county of Chautauqua imposes the additional one and one-quarter percent
44 rate of sales and compensating use taxes authorized by section twelve
45 hundred ten of this article for all or any portion of the period begin-
46 ning March first, two thousand five and ending August thirty-first, two
47 thousand six, the additional one percent rate authorized by such section
48 for all or any of the period beginning September first, two thousand six
49 and ending November thirtieth, two thousand seven, the additional three-
50 quarters of one percent rate authorized by such section for all or any
51 of the period beginning December first, two thousand seven and ending
52 November thirtieth, two thousand ten, the county shall allocate one-
53 fifth of the net collections from the additional three-quarters of one
54 percent to the cities, towns and villages in the county on the basis of
55 their respective populations, determined in accordance with the latest
56 decennial federal census or special population census taken pursuant to

1 section twenty of the general municipal law completed and published
2 prior to the end of the quarter for which the allocation is made, and
3 allocate the remainder of the net collections from the additional three-
4 quarters of one percent as follows: (1) to pay the county's expenses for
5 Medicaid and other expenses required by law; (2) to pay for local road
6 and bridge projects; (3) for the purposes of capital projects and repay-
7 ing any debts incurred for such capital projects in the county of Chau-
8 tauqua that are not otherwise paid for by revenue received from the
9 mortgage recording tax; and (4) for deposit into a reserve fund for
10 bonded indebtedness established pursuant to the general municipal law.]
11 Notwithstanding any contrary provision of law, if the county of Chautau-
12 qua imposes [the additional] A one-half percent OR GREATER rate of sales
13 and compensating use taxes [authorized by such section twelve hundred
14 ten] IN EXCESS OF THREE PERCENT for [all or] any [of the] period begin-
15 ning December first, two thousand [ten and ending November thirtieth,
16 two thousand] thirteen OR THEREAFTER, the county shall allocate three-
17 tenths of the net collections from the [additional] FIRST one-half of
18 one percent RATE OF SUCH TAXES IN EXCESS OF THREE PERCENT to the cities,
19 towns and villages in the county on the basis of their respective popu-
20 lations, determined in accordance with the latest decennial federal
21 census or special population census taken pursuant to section twenty of
22 the general municipal law completed and published prior to the end of
23 the quarter for which the allocation is made, and allocate the remainder
24 of the net collections from [the] SUCH additional one-half of one
25 percent RATE as follows: (1) to pay the county's expenses for Medicaid
26 and other expenses required by law; (2) to pay for local road and bridge
27 projects; (3) for the purposes of capital projects and repaying any
28 debts incurred for such capital projects in the county of Chautauqua
29 that are not otherwise paid for by revenue received from the mortgage
30 recording tax; and (4) for deposit into a reserve fund for bonded
31 indebtedness established pursuant to the general municipal law. The net
32 collections from [the additional rates imposed pursuant to this section]
33 SUCH ONE-HALF OF ONE PERCENT RATE shall be deposited in a special fund
34 to be created by such county separate and apart from any other funds and
35 accounts of the county to be used for purposes above described.

36 S 31. Section 1262-p of the tax law, as amended by chapter 117 of the
37 laws of 2011, is amended to read as follows:

38 S 1262-p. [Disposition] LIVINGSTON COUNTY-DISPOSITION of net
39 collections from the [additional] one percent rate of sales and compen-
40 sating use taxes [in the county of Livingston] EXCESS OF THREE PERCENT.
41 Notwithstanding any contrary provision of law, if the county of Living-
42 ston imposes the [additional] one percent rate of sales and compensating
43 use taxes IN EXCESS OF THREE PERCENT authorized by section twelve
44 hundred ten of this article for [all or] any [portion of the] period
45 beginning [June] ON OR AFTER DECEMBER first, two thousand [three and
46 ending November thirtieth, two thousand] thirteen, the county shall use
47 all net collections from such [additional] one percent rate to pay the
48 county's expenses for Medicaid. The net collections from [the addi-
49 tional] SUCH one percent rate [imposed pursuant to this section] shall
50 be deposited in a special fund to be created by such county separate and
51 apart from any other funds and accounts of the county. Any and all
52 remaining net collections from such [additional] one percent [tax] RATE,
53 after the Medicaid expenses are paid, shall be deposited by the county
54 of Livingston in the general fund of such county for any county purpose.

55 S 32. Section 1262-q of the tax law, as amended by chapter 243 of the
56 laws of 2011, is amended to read as follows:

1 S 1262-q. Erie county-disposition of net collections from the one
2 percent and the three-quarters of one percent rates of sales and compen-
3 sating use taxes in excess of three percent. Notwithstanding any
4 provision of law to the contrary: (1) If the county of Erie imposes the
5 [additional] one percent rate of sales and compensating use taxes IN
6 EXCESS OF THREE PERCENT authorized by item (i) of clause (4) of subpara-
7 graph (i) of the opening paragraph of section twelve hundred ten of this
8 article during [the] ANY period beginning January first, two thousand
9 seven, or thereafter, the county shall allocate each calendar year the
10 first twelve million five hundred thousand dollars of the net
11 collections from such one percent rate to the cities of such county and
12 the area in such county outside its cities to be applied or distributed
13 in the same manner and proportion as the net collections for such cities
14 and area are applied or distributed under the revenue distribution
15 agreement entered into pursuant to the authority of subdivision (c) of
16 section twelve hundred sixty-two of this part in effect on January
17 first, two thousand six, and subject to all provisions of such agreement
18 governing the net collections for such cities and area and shall retain
19 the remainder of such net collections for any county purpose.

20 (2) Net collections from the [additional] three-quarters of one
21 percent rate of sales and compensating use taxes which the county may
22 impose during the period commencing December first, two thousand eleven,
23 [and ending November thirtieth, two thousand thirteen] OR THEREAFTER,
24 pursuant to the authority of [item (ii) of clause (4) of subparagraph
25 (i) of the opening paragraph of] section twelve hundred ten of this
26 article shall be used by the county solely for county purposes and shall
27 not be subject to any revenue distribution agreement the county entered
28 into pursuant to the authority of subdivision (c) of section twelve
29 hundred sixty-two of this part.

30 (3) SEE SECTION TWELVE HUNDRED SIXTY-TWO-T OF THIS PART FOR ANOTHER
31 PROVISION RELATING TO ERIE COUNTY.

32 S 33. Section 1262-r of the tax law, as added by chapter 374 of the
33 laws of 2006, is amended to read as follows:

34 S 1262-r. [Allocation] OSWEGO COUNTY - ALLOCATION and distribution of
35 certain net collections [in the county of Oswego]. Notwithstanding any
36 other provision of law to the contrary, if the city of Fulton does not
37 impose any tax pursuant to the authority of section twelve hundred ten
38 of this article: (1) the county of Oswego shall impose sales and compen-
39 sating use taxes pursuant to the authority of subdivision (a) of section
40 twelve hundred ten of this article at [the maximum rate authorized
41 therefor] A RATE OF NOT LESS THAN FOUR PERCENT; (2) such county shall,
42 by local law, ordinance or resolution, allocate and distribute monthly
43 to the city of Fulton net collections in the amount of five hundred
44 eight thousand eight hundred twenty dollars, commencing on the first day
45 of the first month in which the repeal of such city's taxes takes
46 effect, and continuing monthly unless the city of Fulton imposes tax
47 pursuant to the authority of such section twelve hundred ten; (3) such
48 monthly amount allocated and distributed to such city shall be deemed to
49 be paid from the county's net collections set aside for county purposes
50 and shall not affect the amount of net collections to be allocated and
51 distributed by the county to the area of the county outside the cities
52 in the county pursuant to subdivision (c) of section twelve hundred
53 sixty-two of this part; and (4) such county shall not be required to
54 allocate net collections to the city of Fulton pursuant to subdivision
55 (c) of such section twelve hundred sixty-two unless net collections from
56 the county's sales and compensating use taxes exceed thirty-four million

1 dollars per year, in which case the county shall allocate ten percent of
2 its net collections in excess of thirty-four million dollars on the
3 basis of population to the city of Fulton and such area of the county
4 outside the cities.

5 S 34. Subdivision (b) of section 1262-r of the tax law, as added by
6 chapter 37 of the laws of 2006, is amended to read as follows:

7 (b) The county shall allocate net collections from its taxes imposed
8 at the rate of one and one-half percent pursuant to the authority of
9 section twelve hundred ten of this article and also from [an additional]
10 THE FIRST one-eighth of one percent rate of [such] ITS taxes [authorized
11 by such section twelve hundred ten] IMPOSED IN EXCESS OF THREE PERCENT
12 during the entire period [in which such additional rate is authorized]
13 THAT THE COUNTY IMPOSES ANY RATE OF TAX IN EXCESS OF THREE PERCENT to
14 the cities, towns and villages in the county (i) on the basis of their
15 respective populations, determined in accordance with the latest decen-
16 nial federal census or special population census taken pursuant to
17 section twenty of the general municipal law, completed and published
18 prior to the end of the quarter for which the allocation is made, which
19 special census must include the entire area of the county (the "popu-
20 lation method"), or (ii) on the basis of the ratio which the full valu-
21 ation of real property in each city, town and village bears to the
22 aggregate full valuation of real property in all of the cities, towns
23 and villages in such county (the "full valuation method"), or (iii) on
24 the basis of the two thousand four base amounts described in subdivision
25 (d) of this section, or (iv) on the basis of specific amounts set aside
26 for each city in the county, or (v) on the basis of a combination of
27 such methods, provided, that the county shall apply the population meth-
28 od and the full valuation method uniformly throughout the county. SEE
29 SECTION TWELVE HUNDRED SIXTY-TWO-W OF THIS PART FOR ANOTHER PROVISION
30 RELATING TO ONTARIO COUNTY.

31 S 35. Section 1262-s of the tax law, as amended by chapter 226 of the
32 laws of 2011, is amended to read as follows:

33 S 1262-s. [Disposition] HERKIMER COUNTY-DISPOSITION of net collections
34 from the [additional] one-quarter of one percent rate of sales and
35 compensating use taxes in [the county of Herkimer] EXCESS OF FOUR
36 PERCENT. Notwithstanding any contrary provision of law, if the county of
37 Herkimer imposes the [additional] one-quarter of one percent rate of
38 sales and compensating use taxes IN EXCESS OF FOUR PERCENT authorized by
39 SUBDIVISION (K) OF section twelve hundred [ten-E] TEN of this article
40 for [all or] any [portion of the] period beginning ON OR AFTER December
41 first, two thousand [seven and ending November thirtieth, two thousand]
42 thirteen, the county shall use all net collections from such [addi-
43 tional] one-quarter of one percent rate to pay the county's expenses for
44 the construction of additional correctional facilities. The net
45 collections from [the additional] SUCH ONE-QUARTER OF ONE PERCENT rate
46 [imposed pursuant to section twelve hundred ten-E] shall be deposited in
47 a special fund to be created by such county separate and apart from any
48 other funds and accounts of the county. Any and all remaining net
49 collections from such [additional tax] ONE-QUARTER OF ONE PERCENT RATE,
50 after the expenses of such construction are paid, shall be deposited by
51 the county of Herkimer in the general fund of such county for any county
52 purpose.

53 S 36. The tax law is amended by adding twelve new sections 1262-t,
54 1262-u, 1262-v, 1262-w, 1262-x, 1262-y, 1262-z, 1262-aa, 1262-bb, 1262-
55 cc, 1262-dd, and 1262-ee to read as follows:

1 S 1262-T. ERIE COUNTY - NET COLLECTIONS FROM SALES AND COMPENSATING
2 USE TAXES IMPOSED AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS
3 OF FOUR PERCENT. NOTWITHSTANDING ANY LAW TO THE CONTRARY, NET
4 COLLECTIONS FROM ERIE COUNTY'S SALES AND COMPENSATING USE TAXES IMPOSED
5 AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS OF FOUR PERCENT
6 PURSUANT TO THE AUTHORITY OF SUBDIVISION (K) OF SECTION TWELVE HUNDRED
7 TEN OF THIS ARTICLE SHALL BE PAID TO THE COUNTY, SHALL BE USED BY THE
8 COUNTY SOLELY FOR COUNTY PURPOSES, AND SHALL NOT BE SUBJECT TO ANY
9 AGREEMENT ENTERED INTO BY THE COUNTY AND THE CITIES IN THE COUNTY UNDER
10 SUBDIVISION (C) OF SECTION TWELVE HUNDRED SIXTY-TWO OF THIS PART.

11 S 1262-U. ONEIDA COUNTY - NET COLLECTIONS FROM SALES AND COMPENSATING
12 USE TAXES IMPOSED AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS
13 OF THREE PERCENT. NOTWITHSTANDING ANY LAW TO THE CONTRARY, NET
14 COLLECTIONS FROM ONEIDA COUNTY'S SALES AND COMPENSATING USE TAXES
15 IMPOSED AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS OF THREE
16 PERCENT SHALL NOT BE SUBJECT TO ANY AGREEMENT ENTERED INTO BY THE COUNTY
17 AND THE CITIES IN THE COUNTY UNDER SUBDIVISION (C) OF SECTION TWELVE
18 HUNDRED SIXTY-TWO OF THIS PART.

19 S 1262-V. HERKIMER COUNTY - NET COLLECTIONS FROM SALES AND COMPENSAT-
20 ING USE TAXES IMPOSED AT THE RATE OF ONE PERCENT IN EXCESS OF THREE
21 PERCENT. NOTWITHSTANDING ANY LAW TO THE CONTRARY, HERKIMER COUNTY'S ONE
22 PERCENT RATE OF SALES AND COMPENSATING USE TAXES IN EXCESS OF THREE
23 PERCENT SHALL NOT BE SUBJECT TO PREEMPTION PURSUANT TO THE AGREEMENT
24 ENTERED INTO BETWEEN THE COUNTY OF HERKIMER AND THE CITY OF LITTLE FALLS
25 ON APRIL TWELFTH, NINETEEN HUNDRED NINETY-FOUR, AND FILED WITH THE CLERK
26 OF THE COUNTY LEGISLATURE OF THE COUNTY OF HERKIMER.

27 S 1262-W. ONTARIO COUNTY - NET COLLECTIONS FROM A PORTION OF SALES AND
28 COMPENSATING USE TAXES IMPOSED AT THE RATE OF ONE-HALF OF ONE PERCENT IN
29 EXCESS OF THREE PERCENT. NOTWITHSTANDING ANY LAW TO THE CONTRARY, AFTER
30 ONTARIO COUNTY ALLOCATES NET COLLECTIONS FROM THE FIRST ONE-EIGHTH OF
31 ONE PERCENT RATE OF ITS TAXES IN EXCESS OF THREE PERCENT PURSUANT TO THE
32 AUTHORITY OF SECTION TWELVE HUNDRED SIXTY-TWO-R OF THIS PART, THE
33 REMAINDER OF NET COLLECTIONS FROM ONTARIO COUNTY'S SALES AND COMPENSAT-
34 ING USE TAXES IMPOSED AT THE RATE OF ONE-HALF OF ONE PERCENT IN EXCESS
35 OF THREE PERCENT SHALL BE SET ASIDE FOR COUNTY PURPOSES AND SHALL NOT BE
36 SUBJECT TO ANY AGREEMENT ENTERED INTO BY THE COUNTY AND THE CITIES IN
37 THE COUNTY PURSUANT TO THE AUTHORITY OF SUBDIVISION (C) OF SECTION
38 TWELVE HUNDRED SIXTY-TWO OR SECTION TWELVE HUNDRED SIXTY-TWO-R OF THIS
39 PART.

40 S 1262-X. ALBANY COUNTY - ALLOCATION OF CERTAIN NET COLLECTIONS.
41 NOTWITHSTANDING ANY INCONSISTENT PROVISION OF LAW, IF THE COUNTY OF
42 ALBANY IMPOSES A ONE PERCENT RATE OF SALES AND COMPENSATING USE TAXES IN
43 EXCESS OF THREE PERCENT AS AUTHORIZED BY SECTION TWELVE HUNDRED TEN OF
44 THIS ARTICLE, THEN THE COUNTY OF ALBANY SHALL ALLOCATE AND DISTRIBUTE
45 NET COLLECTIONS FROM SUCH ONE PERCENT RATE IN EXCESS OF THREE PERCENT
46 QUARTERLY TO THE CITIES AND THE AREA OF THE COUNTY OUTSIDE THE CITIES IN
47 THE SAME PROPORTION THE COUNTY ALLOCATES AND DISTRIBUTES NET COLLECTIONS
48 FROM THE COUNTY'S THREE PERCENT RATE OF SUCH TAXES AS OF JULY ELEVENTH,
49 TWO THOUSAND ELEVEN. SUCH PORTION OF NET COLLECTIONS ATTRIBUTABLE TO
50 SUCH ONE PERCENT RATE SHALL BE ALLOCATED AND DISTRIBUTED TO THE TOWNS
51 AND VILLAGES IN SUCH COUNTY IN THE SAME MANNER AS NET COLLECTIONS
52 ATTRIBUTABLE TO SUCH COUNTY'S THREE PERCENT RATE OF SUCH TAXES ARE ALLO-
53 CATED AND DISTRIBUTED TO SUCH TOWNS AND VILLAGES AS OF THAT DATE. IF A
54 CITY IN THE COUNTY OF ALBANY EXERCISES ITS PRIOR RIGHT TO IMPOSE TAX
55 PURSUANT TO SECTION TWELVE HUNDRED TWENTY-FOUR OF THIS ARTICLE, THEN THE
56 COUNTY SHALL NOT BE REQUIRED TO ALLOCATE AND DISTRIBUTE NET COLLECTIONS

1 IN ACCORDANCE WITH THIS SECTION FOR ANY PERIOD OF TIME DURING WHICH ANY
2 SUCH CITY TAX IS IN EFFECT.

3 S 1262-Y. CLINTON COUNTY - NET COLLECTIONS FROM ADDITIONAL RATE NOT
4 SUBJECT TO AGREEMENT. NET COLLECTIONS FROM ANY RATE OF SALES AND COMPEN-
5 SATING USE TAXES CLINTON COUNTY IMPOSES IN EXCESS OF THREE PERCENT
6 DURING THE PERIOD COMMENCING DECEMBER FIRST, TWO THOUSAND ELEVEN, AND
7 ENDING NOVEMBER THIRTIETH, TWO THOUSAND THIRTEEN, PURSUANT TO THE
8 AUTHORITY OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE, SHALL BE PAID
9 TO THE COUNTY AND THE COUNTY SHALL SET ASIDE SUCH NET COLLECTIONS AND
10 USE THEM SOLELY FOR COUNTY PURPOSES. SUCH NET COLLECTIONS SHALL NOT BE
11 SUBJECT TO ANY REVENUE DISTRIBUTION AGREEMENT ENTERED INTO BY THE COUNTY
12 AND THE CITY IN THE COUNTY PURSUANT TO SUBDIVISION (C) OF SECTION TWELVE
13 HUNDRED SIXTY-TWO OF THIS PART.

14 S 1262-Z. COLUMBIA COUNTY - ALLOCATION OF CERTAIN NET COLLECTIONS.
15 NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, IF COLUMBIA COUNTY
16 IMPOSES A ONE PERCENT RATE OF SALES AND COMPENSATING USE TAXES IN EXCESS
17 OF THREE PERCENT AS AUTHORIZED BY SECTION TWELVE HUNDRED TEN OF THIS
18 ARTICLE FOR ANY PERIOD, THEN THE COUNTY SHALL ALLOCATE AND DISTRIBUTE
19 QUARTERLY TO THE CITY OF HUDSON AND THE AREA OF THE COUNTY OUTSIDE SUCH
20 CITY THE SAME PROPORTION OF NET COLLECTIONS ATTRIBUTABLE TO SUCH ONE
21 PERCENT RATE AS THE COUNTY WAS ALLOCATING AND DISTRIBUTING NET
22 COLLECTIONS FROM THE COUNTY'S THREE PERCENT RATE OF SUCH TAXES ON JANU-
23 ARY TWENTY-EIGHTH, NINETEEN HUNDRED NINETY-FIVE, AND SUCH PORTION OF NET
24 COLLECTIONS FROM SUCH ONE PERCENT RATE SHALL BE ALLOCATED AND DISTRIB-
25 UTED TO THE TOWNS AND VILLAGES IN THE COUNTY IN THE SAME MANNER AS NET
26 COLLECTIONS ATTRIBUTABLE TO THE COUNTY'S THREE PERCENT RATE OF SUCH
27 TAXES WERE ALLOCATED AND DISTRIBUTED TO SUCH TOWNS AND VILLAGES ON JANU-
28 ARY TWENTY-EIGHTH, NINETEEN HUNDRED NINETY-FIVE. IF THE CITY OF HUDSON
29 EXERCISES ITS PRIOR RIGHT TO IMPOSE A TAX PURSUANT TO SECTION TWELVE
30 HUNDRED TWENTY-FOUR OF THIS ARTICLE, THEN THE COUNTY SHALL NOT BE
31 REQUIRED TO ALLOCATE AND DISTRIBUTE NET COLLECTIONS IN ACCORDANCE WITH
32 THIS SECTION FOR ANY PERIOD DURING WHICH ANY SUCH CITY TAX IS IN EFFECT.

33 S 1262-AA. GENESEE COUNTY - ALLOCATION OF CERTAIN NET COLLECTIONS.
34 NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, IF GENESEE
35 COUNTY IMPOSES SALES AND COMPENSATING USE TAXES AT A RATE IN EXCESS OF
36 THREE PERCENT FOR ANY PERIOD, THE COUNTY SHALL ALLOCATE AND DISTRIBUTE
37 NET COLLECTIONS FROM SUCH RATE IN EXCESS OF THREE PERCENT IN THE SAME
38 MANNER AND PROPORTION AS IT DOES NET COLLECTIONS FROM SUCH TAXES IMPOSED
39 AT THE RATE OF THREE PERCENT.

40 S 1262-BB. MONROE COUNTY - ALLOCATION OF CERTAIN NET COLLECTIONS. (A)
41 NOTWITHSTANDING THE PROVISIONS OF SUBDIVISIONS (B) AND (C) OF SECTION
42 TWELVE HUNDRED SIXTY-TWO AND SECTION TWELVE HUNDRED SIXTY-TWO-G OF THIS
43 PART, NET COLLECTIONS FROM MONROE COUNTY'S SALES AND COMPENSATING USE
44 TAXES IMPOSED AT A RATE OF ONE PERCENT IN EXCESS OF THREE PERCENT, AS
45 AUTHORIZED PURSUANT TO THE AUTHORITY OF SECTION TWELVE HUNDRED TEN OF
46 THIS ARTICLE, SHALL BE ALLOCATED AND DISTRIBUTED AS FOLLOWS: FOR THE
47 PERIOD OF DECEMBER FIRST, TWO THOUSAND ELEVEN, THROUGH NOVEMBER THIRTI-
48 ETH, TWO THOUSAND THIRTEEN, IN CASH, FIVE PERCENT TO THE SCHOOL
49 DISTRICTS IN THE AREA OF THE COUNTY OUTSIDE THE CITY OF ROCHESTER, THREE
50 PERCENT TO THE TOWNS LOCATED WITHIN THE COUNTY, ONE AND ONE-QUARTER
51 PERCENT TO THE VILLAGES LOCATED WITHIN THE COUNTY, AND NINETY AND
52 THREE-QUARTERS PERCENT TO THE CITY OF ROCHESTER AND COUNTY OF MONROE.
53 THE REMAINING NINETY AND THREE-QUARTERS PERCENT OF NET COLLECTIONS FROM
54 SUCH ONE PERCENT RATE IN EXCESS OF THREE PERCENT SHALL BE ALLOCATED AND
55 DISTRIBUTED TO THE CITY OF ROCHESTER OR RETAINED BY THE COUNTY SO THAT
56 THE COMBINED TOTAL ALLOCATION AND DISTRIBUTION TO THE CITY AND COMBINED

1 AMOUNT TO BE RETAINED BY THE COUNTY FROM THE COUNTY'S SALES TAX REVENUES
2 PURSUANT TO SECTIONS TWELVE HUNDRED SIXTY-TWO AND TWELVE HUNDRED SIXTY-
3 TWO-G OF THIS PART AND THIS SECTION SHALL RESULT IN THE SAME TOTAL
4 AMOUNT BEING ALLOCATED AND DISTRIBUTED TO THE CITY OF ROCHESTER AND THE
5 COUNTY. THE AMOUNT SO RETAINED BY THE COUNTY SHALL BE USED FOR COUNTY
6 PURPOSES. THE FOREGOING CASH PAYMENTS TO THE SCHOOL DISTRICTS SHALL BE
7 ALLOCATED ON THE BASIS OF THE ENROLLED PUBLIC SCHOOL PUPILS THEREOF, AS
8 SUCH TERM IS USED IN SUBDIVISION (B) OF SECTION TWELVE HUNDRED SIXTY-TWO
9 OF THIS PART, RESIDING IN THE COUNTY OF MONROE. THE CASH PAYMENTS TO
10 THE TOWNS LOCATED IN THE COUNTY OF MONROE SHALL BE ALLOCATED ON THE
11 BASIS OF THE RATIO WHICH THE POPULATION OF EACH TOWN, EXCLUSIVE OF THE
12 POPULATION OF ANY VILLAGE OR PORTION THEREOF LOCATED WITHIN A TOWN,
13 BEARS TO THE TOTAL POPULATION OF THE TOWNS LOCATED IN THE COUNTY, EXCLU-
14 SIVE OF THE POPULATION OF THE VILLAGES LOCATED IN SUCH TOWNS. THE CASH
15 PAYMENTS TO THE VILLAGES LOCATED IN THE COUNTY SHALL BE ALLOCATED ON THE
16 BASIS OF THE RATIO WHICH THE POPULATION OF EACH VILLAGE BEARS TO THE
17 TOTAL POPULATION OF THE VILLAGES LOCATED IN THE COUNTY. THE TERM POPU-
18 LATION AS USED IN THIS SECTION SHALL HAVE THE SAME MEANING AS USED IN
19 SUBDIVISION (B) OF SECTION TWELVE HUNDRED SIXTY-TWO OF THIS PART.

20 (B) NET COLLECTIONS FROM SUCH ONE PERCENT RATE IN EXCESS OF THREE
21 PERCENT SHALL NOT BE INCLUDED IN DETERMINING A SALES TAX INCREASE OR
22 DECREASE AS DEFINED IN PARAGRAPHS (C) AND (D) OF SUBDIVISION ONE OF
23 SECTION TWELVE HUNDRED SIXTY-TWO-G OF THIS PART.

24 S 1262-CC. ONONDAGA COUNTY - ALLOCATION OF CERTAIN NET COLLECTIONS.
25 NOTWITHSTANDING ANY CONTRARY PROVISION OF LAW, NET COLLECTIONS FROM THE
26 ONE PERCENT RATE OF SALES AND COMPENSATING USE TAXES IN EXCESS OF THREE
27 PERCENT ONONDAGA COUNTY MAY IMPOSE DURING THE PERIOD COMMENCING DECEMBER
28 FIRST, TWO THOUSAND ELEVEN, AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND
29 THIRTEEN, PURSUANT TO THE AUTHORITY OF SECTION TWELVE HUNDRED TEN OF
30 THIS ARTICLE, SHALL NOT BE SUBJECT TO ANY REVENUE DISTRIBUTION AGREEMENT
31 ENTERED INTO PURSUANT TO SUBDIVISION (C) OF SECTION TWELVE HUNDRED
32 SIXTY-TWO OF THIS PART, BUT SHALL BE ALLOCATED AND DISTRIBUTED OR PAID,
33 AT LEAST QUARTERLY, AS FOLLOWS: (I) 72.70 PERCENT TO THE COUNTY FOR ANY
34 COUNTY PURPOSE; (II) 11.35 PERCENT TO THE CITY OF SYRACUSE; (III) 13.04
35 PERCENT TO THE TOWNS OF THE COUNTY ON THE BASIS OF POPULATION AND TO THE
36 VILLAGES IN THE AREA OF THE COUNTY OUTSIDE THE CITY OF SYRACUSE, IN
37 ACCORDANCE WITH SUBDIVISION (C) OF SECTION TWELVE HUNDRED SIXTY-TWO OF
38 THIS PART; AND (IV) 2.91 PERCENT TO THE SCHOOL DISTRICTS IN ACCORDANCE
39 WITH SUBDIVISION (A) OF SECTION TWELVE HUNDRED SIXTY-TWO OF THIS PART.

40 S 1262-DD. ORANGE COUNTY - NET COLLECTIONS FROM ADDITIONAL RATE NOT
41 SUBJECT TO AGREEMENT. NOTWITHSTANDING SUBDIVISION (C) OF SECTION TWELVE
42 HUNDRED SIXTY-TWO OF THIS PART, NET COLLECTIONS FROM ANY RATE OF SALES
43 AND COMPENSATING USE TAXES IN EXCESS OF THREE PERCENT IMPOSED BY ORANGE
44 COUNTY DURING THE PERIOD COMMENCING DECEMBER FIRST, TWO THOUSAND ELEVEN,
45 AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND THIRTEEN, PURSUANT TO THE
46 AUTHORITY OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE, SHALL BE USED
47 BY THE COUNTY SOLELY FOR COUNTY PURPOSES AND SHALL NOT BE SUBJECT TO ANY
48 REVENUE DISTRIBUTION AGREEMENT ENTERED INTO PURSUANT TO THE AUTHORITY OF
49 SUBDIVISION (C) OF SECTION TWELVE HUNDRED SIXTY-TWO OF THIS PART.

50 S 1262-EE. ULSTER COUNTY - ALLOCATION OF CERTAIN NET COLLECTIONS. IF
51 ULSTER COUNTY IMPOSES SALES AND COMPENSATING USE TAXES AT A RATE IN
52 EXCESS OF THREE PERCENT PURSUANT TO THE AUTHORITY OF SECTION TWELVE
53 HUNDRED TEN OF THIS ARTICLE FOR ANY PERIOD COMMENCING DECEMBER FIRST,
54 TWO THOUSAND ELEVEN, AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND THIR-
55 TEEN, NET COLLECTIONS FROM SUCH RATE IN EXCESS OF THREE PERCENT SHALL BE
56 SUBJECT TO SUCH COUNTY'S EXISTING AGREEMENT WITH THE CITY OF KINGSTON

1 ENTERED INTO PURSUANT TO SUBDIVISION (C) OF SECTION TWELVE HUNDRED
2 SIXTY-TWO OF THIS PART AND SUCH NET COLLECTIONS SHALL BE ALLOCATED IN
3 ACCORDANCE WITH SUCH AGREEMENT.

4 S 37. This act shall take effect December 1, 2014, and shall apply in
5 accordance with the applicable transitional provisions in sections 1106
6 and 1217 of the tax law; provided that a county, city or school district
7 shall be authorized immediately after this act shall have become a law
8 to adopt or amend local laws, ordinances or resolutions to impose sales
9 and compensating use taxes at a rate in excess of three percent pursuant
10 to the authority of this act to take effect December 1, 2014, or there-
11 after, subject to the provisions of subdivisions (d) and (e) of section
12 1210, 1211, or 1212-A or subdivisions (e) and (f) of section 1212 of the
13 tax law.