

4458

2013-2014 Regular Sessions

I N S E N A T E

April 3, 2013

Introduced by Sen. RANZENHOFER -- 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 the imposition of additional
rates of sales and compensating use taxes by Erie county

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

1 Section 1. Clause 4 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 243 of the laws of
3 2011, is amended to read as follows:
4 (4) the county of Erie is hereby further authorized and empowered to
5 adopt and amend local laws, ordinances or resolutions imposing such
6 taxes (i) at a rate which is one percent additional to the three percent
7 rate authorized above in this paragraph for such county for the period
8 beginning January tenth, nineteen hundred eighty-eight and ending Novem-
9 ber thirtieth, two thousand [thirteen] FIFTEEN; and (ii) at a rate which
10 is three-quarters of one percent additional to the three percent rate
11 authorized above in this paragraph, and which is also additional to the
12 one percent rate also authorized above in this clause for such county,
13 for the period beginning December first, two thousand eleven, and ending
14 November thirtieth, two thousand [thirteen] FIFTEEN;
15 S 2. Subdivision 2 of section 1262-q of the tax law, as added by chap-
16 ter 243 of the laws of 2011, is amended to read as follows:
17 (2) Net collections from the additional three-quarters of one percent
18 rate of sales and compensating use taxes which the county may impose
19 during the period commencing December first, two thousand eleven, and
20 ending November thirtieth, two thousand [thirteen] FIFTEEN, pursuant to
21 the authority of item (ii) of clause (4) of subparagraph (i) of the
22 opening paragraph of section twelve hundred ten of this article shall be
23 used by the county solely for county purposes and shall not be subject
24 to any revenue distribution agreement the county entered into pursuant
25 to the authority of subdivision (c) of section twelve hundred sixty-two
26 of this part.
27 S 3. This act shall take effect immediately.

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

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