

6209

I N   S E N A T E

(PREFILED)

January 8, 2014

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Introduced by Sens. LARKIN, TKACZYK -- 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 and chapter 200 of the laws of 2002 amending  
the tax law relating to certain tax rates imposed by the county of  
Ulster, in relation to extending the authority of the county of Ulster  
to impose an additional 1 percent sales and compensating use tax

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

1     Section 1. Clause 7 of subparagraph (i) of the opening paragraph of  
2     section 1210 of the tax law, as amended by chapter 231 of the laws of  
3     2011, is amended to read as follows:  
4     (7) the county of Ulster is hereby further authorized and empowered to  
5     adopt and amend local laws, ordinances or resolutions imposing such  
6     taxes at a rate which is one percent additional to the three percent  
7     rate authorized above in this paragraph for such county for the period  
8     beginning September first, two thousand two and ending November thirti-  
9     eth, two thousand [thirteen] FIFTEEN;  
10    S 2.     Section 3 of chapter 200 of the laws of 2002 amending the tax  
11    law relating to certain tax rates imposed by the county of Ulster, as  
12    amended by chapter 231 of the laws of 2011, is amended to read as  
13    follows:  
14    S 3. If, pursuant to the authority of this act, the county of Ulster  
15    imposes sales and compensating use taxes at a rate greater than three  
16    percent for all or any portion of the period commencing September 1,  
17    2002, and ending November 30, [2013] 2015, net collections from such  
18    additional rate of tax imposed during such period shall be deemed to be,  
19    and shall be included in, net collections subject to such county's  
20    existing agreement with the city of Kingston entered into pursuant to  
21    subdivision (c) of section 1262 of the tax law and such net collections  
22    shall be allocated in accordance with such agreement.  
23    S 3. Notwithstanding clause (d) of subparagraph (iv) of the opening  
24    paragraph of section 1210 of the tax law, if, pursuant to the authority

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

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1 of this act, the county of Ulster acts to impose sales and compensating  
2 use tax at a rate greater than three percent after December 1, 2013 but  
3 before March 1, 2014, a certified copy of such law, ordinance or resol-  
4 ution shall be mailed by registered mail to the department of taxation  
5 and finance at its office in Albany, and thereafter, such law, act or  
6 resolution shall take effect the later of seven days from the receipt by  
7 the department or the date specified within the law, act or resolution.

8 S 4. This act shall take effect immediately.