

STATE OF NEW YORK

7935

2017-2018 Regular Sessions

IN ASSEMBLY

May 19, 2017

Introduced by M. of A. HEASTIE, FARRELL, MORELLE, NOLAN -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to the imposition of sales and compensating use taxes by the county of Albany (Subpart A); to amend the tax law, in relation to extending the expiration of the provisions authorizing the county of Allegany to impose an additional one and one-half percent sales and compensating use taxes (Subpart B); to amend the tax law, in relation to extending the authorization of the county of Broome to impose an additional one percent of sales and compensating use taxes (Subpart C); to amend the tax law, in relation to extending the expiration of provisions authorizing the county of Cattaraugus to impose an additional one percent of sales and compensating use tax (Subpart D); to amend the tax law, in relation to extending the authorization of the county of Cayuga to impose an additional one percent of sales and compensating use taxes (Subpart E); to amend the tax law, in relation to authorizing Chautauqua county to impose an additional one percent rate of sales and compensating use taxes (Subpart F); to amend the tax law, in relation to extending the authorization of the county of Chemung to impose an additional one percent of sales and compensating use taxes (Subpart G); to amend the tax law, in relation to extending the authority of Chenango county to impose additional taxes (Subpart H); to amend the tax law, in relation to extending the expiration of the authorization granted to the county of Clinton to impose an additional rate of sales and compensating use tax (Subpart I); to amend the tax law, in relation to sales and compensating use tax in Columbia county (Subpart J); to amend the tax law, in relation to extending the authorization for imposition of additional sales tax in the county of Cortland (Subpart K); to amend the tax law, in relation to extending the authorization of the county of Delaware to impose an additional one percent of sales and compensating use taxes (Subpart L); to amend the tax law, in relation to sales and compensating use tax in Dutchess county (Subpart M); to amend the tax law, in relation to the imposition of additional rates of sales and compensating use taxes by Erie county (Subpart N); to

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

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amend the tax law, in relation to extending the authorization granted to the county of Essex to impose an additional one percent of sales and compensating use taxes (Subpart O); to amend the tax law, in relation to extending the expiration of the authority granted to the county of Franklin to impose an additional one percent of sales and compensating use taxes (Subpart P); to amend the tax law, in relation to the imposition of additional sales and compensating use tax in Fulton county (Subpart Q); to amend the tax law, in relation to extending the expiration of the authorization to the county of Genesee to impose an additional one percent of sales and compensating use taxes (Subpart R); to amend the tax law, in relation to extending the authorization for imposition of additional sales and compensating use taxes in Greene county (Subpart S); to amend the tax law, in relation to extending the authorization of the county of Hamilton to impose an additional one percent of sales and compensating use taxes (Subpart T); to amend the tax law, in relation to extending the period during which the county of Herkimer is authorized to impose additional sales and compensating use taxes (Subpart U); to amend the tax law, in relation to authorizing the county of Jefferson to impose additional sales tax (Subpart V); to amend the tax law, in relation to authorizing the county of Lewis to impose an additional one percent of sales and compensating use taxes (Subpart W); to amend the tax law, in relation to authorizing the county of Livingston to impose an additional one percent sales tax (Subpart X); to amend the tax law, in relation to extending the authorization of the county of Madison to impose an additional rate of sales and compensating use taxes (Subpart Y); to amend the tax law, in relation to the imposition of sales and compensating use taxes by the county of Monroe (Subpart Z); to amend the tax law, in relation to the imposition of sales and compensating use taxes in Montgomery county (Subpart AA); to amend the tax law, in relation to extending the authority of the county of Nassau to impose additional sales and compensating use taxes, and extending local government assistance programs in Nassau county (Subpart BB); to amend the tax law, in relation to continuing to authorize Niagara county to impose an additional rate of sales and compensating use taxes (Subpart CC); to amend the tax law, in relation to authorizing Oneida county to impose additional rates of sales and compensating use taxes and providing for allocation and distribution of a portion of net collections from such additional rates (Subpart DD); to amend the tax law, in relation to extending the authorization of the county of Onondaga to impose an additional rate of sales and compensating use taxes (Subpart EE); to amend the tax law, in relation to extending the authorization for Ontario county to impose additional rates of sales and compensating use taxes (Subpart FF); to amend the tax law, in relation to extending the authority of the county of Orange to impose an additional rate of sales and compensating use taxes (Subpart GG); to amend the tax law, in relation to extending the period during which the county of Orleans is authorized to impose additional rates of sales and compensating use taxes (Subpart HH); to amend the tax law, in relation to extending authorization for an additional one percent sales and compensating use tax in the county of Oswego (Subpart II); to amend the tax law, in relation to extending the authorization for imposition of additional sales tax in the county of Otsego (Subpart JJ); to amend the tax law, in relation to the imposition of sales and compensating use taxes in the county of Putnam (Subpart KK); to amend the tax law, in relation to extending the authorization of the county

of Rensselaer to impose an additional one percent of sales and compensating use taxes (Subpart LL); to amend the tax law, in relation to authorizing the county of Rockland to impose an additional rate of sales and compensating use taxes (Subpart MM); to amend the tax law, in relation to extending the authority of St. Lawrence county to impose sales tax (Subpart NN); to amend the tax law, in relation to the imposition of sales and compensating use tax in Schenectady county (Subpart OO); to amend the tax law, in relation to extending the authorization for imposition of additional sales tax in the county of Schoharie (Subpart PP); to amend the tax law, in relation to extending the authorization of the county of Schuyler to impose an additional one percent of sales and compensating use taxes (Subpart QQ); to amend the tax law, in relation to extending the expiration of the authorization to the county of Seneca to impose an additional one percent sales and compensating use tax (Subpart RR); to amend the tax law, in relation to extending the authorization of the county of Steuben to impose an additional one percent of sales and compensating use taxes (Subpart SS); to amend the tax law, in relation to extending the authority of the county of Suffolk to impose an additional one percent of sales and compensating use tax (Subpart TT); to amend the tax law, in relation to extending authorization to impose certain taxes in the county of Sullivan (Subpart UU); to amend the tax law, in relation to extending the authorization of the county of Tioga to impose an additional one percent of sales and compensating use taxes (Subpart VV); to amend the tax law, in relation to extending the authorization of the county of Tompkins to impose an additional one percent of sales and compensating use taxes (Subpart WW); 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 (Subpart XX); to amend the tax law, in relation to extending the additional one percent sales tax for Wayne county (Subpart YY); to amend the tax law, in relation to extending the expiration of the authorization to the county of Wyoming to impose an additional one percent sales and compensating use tax (Subpart ZZ); to amend the tax law, in relation to extending the authorization of the county of Yates to impose an additional one percent of sales and compensating use taxes (Subpart AAA); to amend the tax law, in relation to extending the authorization of the city of Oswego to impose an additional tax rate of sales and compensation use taxes (Subpart BBB); to amend the tax law, in relation to authorizing the city of Yonkers to impose additional sales tax; and to amend chapter 67 of the laws of 2015, amending the tax law relating to authorizing the city of Yonkers to impose additional sales tax, in relation to extending provisions relating thereto (Subpart CCC); and and to amend the tax law, in relation to extending the authorization of the city of New Rochelle to impose an additional sales and compensating use tax (Subpart DDD)(Part A); to amend the tax law, in relation to extending the authority of the county of Nassau to impose hotel and motel taxes in Nassau county (Subpart A); to amend chapter 405 of the laws of 2007, amending the tax law relating to increasing hotel/motel taxes in Chautauqua county, in relation to extending the expiration of such provisions (Subpart B); and to amend the tax law, in relation to extending the expiration of the authority granted to the county of Suffolk to impose hotel and motel taxes (Subpart C) (Part B); to amend chapter 333 of the laws of 2006 amending the tax law relating to

authorizing the county of Schoharie to impose a county recording tax on obligation secured by a mortgage on real property, in relation to extending the effectiveness thereof (Subpart A); to amend chapter 326 of the laws of 2006, amending the tax law relating to authorizing the county of Hamilton to impose a county recording tax on obligations secured by mortgages on real property, in relation to extending the expiration thereof (Subpart B); to amend chapter 489 of the laws of 2004, amending the tax law relating to the mortgage recording tax in the county of Fulton, in relation to the effectiveness of such chapter (Subpart C); to amend the tax law, in relation to extending the expiration of the mortgage recording tax imposed by the city of Yonkers (Subpart D); to amend chapter 443 of the laws of 2007 amending the tax law relating to authorizing the county of Cortland to impose an additional mortgage recording tax, in relation to extending the effectiveness of such provisions (Subpart E); to amend chapter 579 of the laws of 2004, amending the tax law relating to authorizing the county of Genesee to impose a county recording tax on certain mortgage obligation, in relation to extending the provisions of such chapter (Subpart F); to amend chapter 366 of the laws of 2005 amending the tax law relating to the mortgage recording tax in the county of Yates, in relation to extending the provisions of such chapter (Subpart G); and to amend chapter 365 of the laws of 2005, amending the tax law relating to the mortgage recording tax in the county of Steuben, in relation to extending the provisions of such chapter (Subpart H)(Part C); to amend chapter 556 of the laws of 2007 amending the tax law relating to the imposition of an additional real estate transfer tax within the county of Columbia, in relation to the effectiveness thereof (Part D); to amend the tax law and part C of chapter 2 of the laws of 2005 amending the tax law relating to exemptions from sales and use taxes, in relation to extending certain provisions thereof; to amend the general city law and the administrative code of the city of New York, in relation to extending certain provisions relating to relocation and employment assistance credits; to amend the general city law and the administrative code of the city of New York, in relation to extending certain provisions relating to specially eligible premises and special rebates; to amend the administrative code of the city of New York, in relation to extending certain provisions relating to exemptions and deductions from base rent; to amend the real property tax law, in relation to extending certain provisions relating to eligibility periods and requirements; to amend the real property tax law, in relation to extending certain provisions relating to eligibility periods and requirements, benefit periods and applications for abatements; to amend the administrative code of the city of New York, in relation to extending certain provisions relating to a special reduction in determining the taxable base rent; and to amend the real property tax law and the administrative code of the city of New York, in relation to extending certain provisions relating to applications for abatement of tax payments (Part E); to amend the tax law, the administrative code of the city of New York, chapter 877 of the laws of 1975, chapter 884 of the laws of 1975 and chapter 882 of the laws of 1977, relating to the imposition of certain taxes in the city of New York, in relation to postponing the expiration of certain tax rates and taxes in the city of New York (Part F); and to amend chapter 91 of the laws of 2002 amending the education law and other laws relating to the reorganization of the New York city school construction authority, board of education and community boards, in

relation to the effectiveness thereof; and to amend chapter 345 of the laws of 2009, amending the education law and other laws relating to the New York city board of education, chancellor, community councils, and community superintendents, in relation to the effectiveness thereof (Part G)

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. This act enacts into law legislation providing for the
2 extension of certain provisions. Each component is wholly contained
3 within a Part identified as Parts A through G. The effective date for
4 each particular provision contained within such Part is set forth in the
5 last section of such Part. Any provision in any section contained within
6 a Part, including the effective date of the Part, which makes reference
7 to a section "of this act", when used in connection with that particular
8 component, shall be deemed to mean and refer to the corresponding
9 section of the Part in which it is found. Section three of this act sets
10 forth the general effective date of this act.

11 PART A

12 Section 1. This part enacts into law legislation providing for the
13 imposition of sales and compensating use taxes by certain counties. Each
14 component is wholly contained within a Subpart identified as Subparts A
15 through DDD. The effective date for each particular provision contained
16 within a Subpart is set forth in the last section of such Subpart. Any
17 provision of any section contained within a Subpart, including the
18 effective date of the Subpart, which makes reference to a section "of
19 this act", when used in connection with that particular component, shall
20 be deemed to mean and refer to the corresponding section of the subpart
21 in which it is found. Section three of this part sets forth the general
22 effective date of this part.

23 SUBPART A

24 Section 1. Clause 10 of subparagraph (i) of the opening paragraph of
25 section 1210 of the tax law, as amended by chapter 302 of the laws of
26 2015, is amended to read as follows:

27 (10) the county of Albany is hereby further authorized and empowered
28 to adopt and amend local laws, ordinances or resolutions imposing such
29 taxes at a rate which is one percent additional to the three percent
30 rate authorized above in this paragraph for such county for the period
31 beginning September first, nineteen hundred ninety-two and ending Novem-
32 ber thirtieth, two thousand [seventeen] nineteen;

33 § 2. Notwithstanding any inconsistent provision of law, if the county
34 of Albany imposes the additional one percent rate of sales and compen-
35 sating use taxes authorized by section one of this act for any portion
36 of the period during which the county is so authorized to impose such
37 additional one percent rate of such taxes, then such county of Albany
38 shall allocate and distribute quarterly to the cities and the area in
39 the county outside the cities the same proportion of net collections
40 attributable to such additional one percent rate of such taxes as such
41 county is allocating and distributing the net collections from the coun-
42 ty's three percent rate of such taxes as of the date this act shall have

1 become a law, and such portion of net collections attributable to such
2 additional one percent rate of such taxes shall be allocated and
3 distributed to the towns and villages in such county in the same manner
4 as the net collections attributable to such county's three percent rate
5 of such taxes are allocated and distributed to such towns and villages
6 as of the date this act shall have become a law. In the event that any
7 city in the county of Albany exercises its prior right to impose tax
8 pursuant to section 1224 of the tax law, then the county of Albany shall
9 not be required to allocate and distribute net collections in accordance
10 with the previous sentence for any period of time during which any such
11 city tax is in effect.

12 § 3. This act shall take effect immediately.

13 SUBPART B

14 Section 1. Clause 8 of subparagraph (i) of the opening paragraph of
15 section 1210 of the tax law, as amended by chapter 174 of the laws of
16 2015, is amended to read as follows:

17 (8) the county of Allegany is hereby further authorized and empowered
18 to adopt and amend local laws, ordinances or resolutions imposing such
19 taxes at a rate which is: (i) one percent additional to the three
20 percent rate authorized above in this paragraph for such county for the
21 period beginning December first, nineteen hundred eighty-six and ending
22 November thirtieth, two thousand four; and (ii) one and one-half percent
23 additional to the three percent rate authorized above in this paragraph
24 for such county for the period beginning December first, two thousand
25 four and ending November thirtieth, two thousand [~~seventeen~~] nineteen;

26 § 2. This act shall take effect immediately.

27 SUBPART C

28 Section 1. Clause 18 of subparagraph (i) of the opening paragraph of
29 section 1210 of the tax law, as amended by chapter 114 of the laws of
30 2015, is amended to read as follows:

31 (18) the county of Broome is hereby further authorized and empowered
32 to adopt and amend local laws, ordinances or resolutions imposing such
33 taxes at a rate which is one percent additional to the three percent
34 rate authorized above in this paragraph for such county for the period
35 beginning March first, nineteen hundred ninety-four, and ending November
36 thirtieth, two thousand [~~seventeen~~] nineteen;

37 § 2. This act shall take effect immediately.

38 SUBPART D

39 Section 1. Clause 5 of subparagraph (i) of the opening paragraph of
40 section 1210 of the tax law, as amended by chapter 173 of the laws of
41 2015, is amended to read as follows:

42 (5) the county of Cattaraugus is hereby further authorized and
43 empowered to adopt and amend local laws, ordinances or resolutions
44 imposing such taxes at a rate which is one percent additional to the
45 three percent rate authorized above in this paragraph for such county
46 for the period beginning March first, nineteen hundred eighty-six and
47 ending November thirtieth, two thousand [~~seventeen~~] nineteen;

48 § 2. This act shall take effect immediately.

49 SUBPART E

1 Section 1. Clause 9 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 197 of the laws of
3 2015, is amended to read as follows:

4 (9) the county of Cayuga 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, nineteen hundred ninety-two and ending Novem-
9 ber thirtieth, two thousand [~~seventeen~~] nineteen;

10 § 2. This act shall take effect immediately.

11 SUBPART F

12 Section 1. Clause 38 of subparagraph (i) of the opening paragraph of
13 section 1210 of the tax law, as amended by chapter 332 of the laws of
14 2015, is amended to read as follows:

15 (38) the county of Chautauqua is hereby further authorized and
16 empowered to adopt and amend local laws, ordinances or resolutions
17 imposing such taxes at a rate that is: (i) one and one-quarter percent
18 additional to the three percent rate authorized above in this paragraph
19 for such county for the period beginning March first, two thousand five
20 and ending August thirty-first, two thousand six; (ii) one percent addi-
21 tional to the three percent rate authorized above in this paragraph for
22 such county for the period beginning September first, two thousand six
23 and ending November thirtieth, two thousand seven; (iii) three-quarters
24 of one percent additional to the three percent rate authorized above in
25 this paragraph for such county for the period beginning December first,
26 two thousand seven and ending November thirtieth, two thousand ten; (iv)
27 one-half of one percent additional to the three percent rate authorized
28 above in this paragraph for such county for the period beginning Decem-
29 ber first, two thousand ten and ending November thirtieth, two thousand
30 fifteen; and (v) one percent additional to the three percent rate
31 authorized above in this clause for such county for the period beginning
32 December first, two thousand fifteen and ending November thirtieth, two
33 thousand [~~seventeen~~] nineteen;

34 § 2. Section 1262-o of the tax law, as amended by section 7 of chapter
35 332 of the laws of 2015, is amended to read as follows:

36 § 1262-o. Disposition of net collections from the additional rate of
37 sales and compensating use taxes in the county of Chautauqua. Notwith-
38 standing any contrary provision of law, if the county of Chautauqua
39 imposes the additional one and one-quarter percent rate of sales and
40 compensating use taxes authorized by section twelve hundred ten of this
41 article for all or any portion of the period beginning March first, two
42 thousand five and ending August thirty-first, two thousand six, the
43 additional one percent rate authorized by such section for all or any of
44 the period beginning September first, two thousand six and ending Novem-
45 ber thirtieth, two thousand seven, the additional three-quarters of one
46 percent rate authorized by such section for all or any of the period
47 beginning December first, two thousand seven and ending November thirti-
48 eth, two thousand ten, the county shall allocate one-fifth of the net
49 collections from the additional three-quarters of one percent to the
50 cities, towns and villages in the county on the basis of their respec-
51 tive populations, determined in accordance with the latest decennial
52 federal census or special population census taken pursuant to section
53 twenty of the general municipal law completed and published prior to the
54 end of the quarter for which the allocation is made, and allocate the

1 remainder of the net collections from the additional three-quarters of
2 one percent as follows: (1) to pay the county's expenses for Medicaid
3 and other expenses required by law; (2) to pay for local road and bridge
4 projects; (3) for the purposes of capital projects and repaying any
5 debts incurred for such capital projects in the county of Chautauqua
6 that are not otherwise paid for by revenue received from the mortgage
7 recording tax; and (4) for deposit into a reserve fund for bonded
8 indebtedness established pursuant to the general municipal law. Notwith-
9 standing any contrary provision of law, if the county of Chautauqua
10 imposes the additional one-half percent rate of sales and compensating
11 use taxes authorized by such section twelve hundred ten for all or any
12 of the period beginning December first, two thousand ten and ending
13 November thirtieth, two thousand fifteen, the county shall allocate
14 three-tenths of the net collections from the additional one-half of one
15 percent to the cities, towns and villages in the county on the basis of
16 their respective populations, determined in accordance with the latest
17 decennial federal census or special population census taken pursuant to
18 section twenty of the general municipal law completed and published
19 prior to the end of the quarter for which the allocation is made, and
20 allocate the remainder of the net collections from the additional one-
21 half of one percent as follows: (1) to pay the county's expenses for
22 Medicaid and other expenses required by law; (2) to pay for local road
23 and bridge projects; (3) for the purposes of capital projects and repay-
24 ing any debts incurred for such capital projects in the county of Chau-
25 tauqua that are not otherwise paid for by revenue received from the
26 mortgage recording tax; and (4) for deposit into a reserve fund for
27 bonded indebtedness established pursuant to the general municipal law.
28 Notwithstanding any contrary provision of law, if the county of Chautau-
29 qua imposes the additional one percent rate of sales and compensating
30 use taxes authorized by such section twelve hundred ten for all or any
31 of the period beginning December first, two thousand fifteen and ending
32 November thirtieth, two thousand ~~seventeen~~ **nineteen**, the county shall
33 allocate three-twentieths of the net collections from the additional one
34 percent to the cities, towns and villages in the county on the basis of
35 their respective populations, determined in accordance with the latest
36 decennial federal census or special population census taken pursuant to
37 section twenty of the general municipal law completed and published
38 prior to the end of the quarter for which the allocation is made, and
39 allocate the remainder of the net collections from the additional one
40 percent as follows: (1) to pay the county's expenses for Medicaid and
41 other expenses required by law; (2) to pay for local road and bridge
42 projects; (3) for the purposes of capital projects and repaying any
43 debts incurred for such capital projects in the county of Chautauqua
44 that are not otherwise paid for by revenue received from the mortgage
45 recording tax; and (4) for deposit into a reserve fund for bonded
46 indebtedness established pursuant to the general municipal law. The net
47 collections from the additional rates imposed pursuant to this section
48 shall be deposited in a special fund to be created by such county sepa-
49 rate and apart from any other funds and accounts of the county to be
50 used for purposes above described.

51 § 3. This act shall take effect immediately.

1 Section 1. Clause 27 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 158 of the laws of
3 2015, is amended to read as follows:

4 (27) the county of Chemung is hereby further authorized and empowered
5 to 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 December first, two thousand two, and ending November thirti-
9 eth, two thousand [~~seventeen~~] nineteen;

10 § 2. This act shall take effect immediately.

11 SUBPART H

12 Section 1. Clause 24 of subparagraph (i) of the opening paragraph of
13 section 1210 of the tax law, as amended by chapter 110 of the laws of
14 2015, is amended to read as follows:

15 (24) the county of Chenango is hereby further authorized and empowered
16 to adopt and amend local laws, ordinances or resolutions imposing such
17 taxes at a rate which is one percent additional to the three percent
18 rate authorized above in this paragraph for such county for the period
19 beginning September first, two thousand two, and ending November thirti-
20 eth, two thousand [~~seventeen~~] nineteen;

21 § 2. This act shall take effect immediately.

22 SUBPART I

23 Section 1. Clause 36 of subparagraph (i) of the opening paragraph of
24 section 1210 of the tax law, as amended by chapter 170 of the laws of
25 2015, is amended to read as follows:

26 (36) the county of Clinton is hereby further authorized and empowered
27 to adopt and amend local laws, ordinances or resolutions imposing such
28 taxes at a rate which is one percent additional to the three percent
29 rate authorized above in this paragraph for such county for the period
30 beginning December first, two thousand seven, and ending November thir-
31 tieth, two thousand [~~seventeen~~] nineteen;

32 § 2. Subdivision (cc) of section 1224 of the tax law, as amended by
33 chapter 170 of the laws of 2015, is amended to read as follows:

34 (cc) The county of Clinton shall have the sole right to impose the
35 additional one percent rate of tax which such county is authorized to
36 impose pursuant to the authority of section twelve hundred ten of this
37 article. Such additional rate of tax shall be in addition to any other
38 tax which such county may impose or may be imposing pursuant to this
39 article or any other law and such additional rate of tax shall not be
40 subject to preemption. The maximum three percent rate referred to in
41 this section shall be calculated without reference to the additional one
42 percent rate of tax which the county of Clinton is authorized and
43 empowered to adopt pursuant to section twelve hundred ten of this arti-
44 cle. Net collections from any additional rate of sales and compensating
45 use taxes which the county may impose during the period commencing
46 December first, two thousand eleven, and ending November thirtieth, two
47 thousand [~~seventeen~~] nineteen, pursuant to the authority of section
48 twelve hundred ten of this article shall be used by the county solely
49 for county purposes and shall not be subject to any revenue distribution
50 agreement entered into pursuant to the authority of subdivision (c) of
51 section twelve hundred sixty-two of this article.

52 § 3. This act shall take effect immediately.

1 SUBPART J

2 Section 1. Clause 21 of subparagraph (i) of the opening paragraph of
3 section 1210 of the tax law, as amended by chapter 307 of the laws of
4 2015, is amended to read as follows:

5 (21) the county of Columbia is hereby further authorized and empowered
6 to adopt and amend local laws, ordinances or resolutions imposing such
7 taxes at a rate which is one percent additional to the three percent
8 rate authorized above in this paragraph for such county for the period
9 beginning March first, nineteen hundred ninety-five, and ending November
10 thirtieth, two thousand [~~seventeen~~] nineteen;

11 § 2. This act shall take effect immediately.

12 SUBPART K

13 Section 1. Clause 12 of subparagraph (i) of the opening paragraph of
14 section 1210 of the tax law, as amended by chapter 113 of the laws of
15 2015, is amended to read as follows:

16 (12) the county of Cortland is hereby further authorized and empowered
17 to adopt and amend local laws, ordinances, or resolutions imposing such
18 taxes at a rate which is one percent additional to the three percent
19 rate authorized above in this paragraph for such county for the period
20 beginning September first, nineteen hundred ninety-two and ending Novem-
21 ber thirtieth, two thousand [~~seventeen~~] nineteen;

22 § 2. This act shall take effect immediately.

23 SUBPART L

24 Section 1. Clause 41 of subparagraph (i) of the opening paragraph of
25 section 1210 of the tax law, as amended by chapter 166 of the laws of
26 2015, is amended to read as follows:

27 (41) the county of Delaware is hereby further authorized and empowered
28 to adopt and amend local laws, ordinances or resolutions imposing such
29 taxes at a rate which is one percent additional to the three percent
30 rate authorized above in this paragraph for such county for the period
31 beginning September first, two thousand two, and ending November thirti-
32 eth, two thousand [~~seventeen~~] nineteen;

33 § 2. This act shall take effect immediately.

34 SUBPART M

35 Section 1. Clause 29 of subparagraph (i) of the opening paragraph of
36 section 1210 of the tax law, as amended by chapter 215 of the laws of
37 2015, is amended to read as follows:

38 (29) the county of Dutchess is hereby further authorized and empowered
39 to adopt and amend local laws, ordinances or resolutions imposing such
40 taxes at a rate which is three-quarters of one percent additional to the
41 three percent rate authorized above in this paragraph for such county
42 for the period beginning March first, two thousand three, and ending
43 November thirtieth, two thousand [~~seventeen~~] nineteen,

44 § 2. This act shall take effect immediately.

45 SUBPART N

Section 1. Clause 4 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 184 of the laws of 2015, is amended to read as follows:

(4) the county of Erie is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes (i) at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning January tenth, nineteen hundred eighty-eight and ending November thirtieth, two thousand [seventeen] nineteen; and (ii) at a rate which is three-quarters of one percent additional to the three percent rate authorized above in this paragraph, and which is also additional to the one percent rate also authorized above in this clause for such county, for the period beginning December first, two thousand eleven, and ending November thirtieth, two thousand [seventeen] nineteen;

§ 2. Subdivision 2 of section 1262-q of the tax law, as amended by chapter 184 of the laws of 2015, is amended to read as follows:

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

§ 3. This act shall take effect immediately.

SUBPART O

Section 1. Clause 36 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 295 of the laws of 2015, is amended to read as follows:

(36) the county of Essex is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand thirteen, and ending November thirtieth, two thousand [seventeen] nineteen;

§ 2. This act shall take effect immediately.

SUBPART P

Section 1. Clause 40 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 179 of the laws of 2015, is amended to read as follows:

(40) the county of Franklin is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand six and ending November thirtieth, two thousand [seventeen] nineteen;

§ 2. This act shall take effect immediately.

SUBPART Q

1 Section 1. Clause 39 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 297 of the laws of
3 2015, is amended to read as follows:

4 (39) the county of Fulton is hereby further authorized and empowered
5 to 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 five, and ending November thir-
9 tieth, two thousand [~~seventeen~~] nineteen;

10 § 2. This act shall take effect immediately.

11 SUBPART R

12 Section 1. Clause 20 of subparagraph (i) of the opening paragraph of
13 section 1210 of the tax law, as amended by chapter 171 of the laws of
14 2015, is amended to read as follows:

15 (20) the county of Genesee is hereby further authorized and empowered
16 to adopt and amend local laws, ordinances or resolutions imposing such
17 taxes at a rate which is one percent additional to the three percent
18 rate authorized above in this paragraph for such county for the period
19 beginning September first, nineteen hundred ninety-four, and ending
20 November thirtieth, two thousand [~~seventeen~~] nineteen;

21 § 2. Notwithstanding any other provision of law to the contrary, the
22 one percent increase in sales and compensating use taxes authorized for
23 the county of Genesee until November 30, 2019 pursuant to clause (20) of
24 subparagraph (i) of the opening paragraph of section 1210 of the tax
25 law, as amended by section one of this act, shall be divided in the same
26 manner and proportion as the existing three percent sales and compensat-
27 ing use taxes in such county are divided.

28 § 3. This act shall take effect immediately.

29 SUBPART S

30 Section 1. Clause 15 of subparagraph (i) of the opening paragraph of
31 section 1210 of the tax law, as amended by chapter 278 of the laws of
32 2015, is amended to read as follows:

33 (15) the county of Greene is hereby further authorized and empowered
34 to adopt and amend local laws, ordinances or resolutions imposing such
35 taxes at a rate which is one percent additional to the three percent
36 rate authorized above in this paragraph for such county for the period
37 beginning March first, nineteen hundred ninety-three, and ending Novem-
38 ber thirtieth, two thousand [~~seventeen~~] nineteen;

39 § 2. This act shall take effect immediately.

40 SUBPART T

41 Section 1. Clause 41 of subparagraph (i) of the opening paragraph of
42 section 1210 of the tax law, as added by chapter 163 of the laws of
43 2015, is amended to read as follows:

44 (41) The county of Hamilton is hereby further authorized and empowered
45 to adopt and amend local laws, ordinances or resolutions imposing such
46 taxes at a rate that is one percent additional to the three percent rate
47 authorized above in this paragraph for such county for the period begin-
48 ning December first, two thousand thirteen and ending November thirti-
49 eth, two thousand [~~seventeen~~] nineteen;

50 § 2. This act shall take effect immediately.

1

SUBPART U

2 Section 1. Clause 19 of subparagraph (i) of the opening paragraph of
3 section 1210 of the tax law, as amended by chapter 286 of the laws of
4 2015, is amended to read as follows:

5 (19) the county of Herkimer is hereby further authorized and empowered
6 to adopt and amend local laws, ordinances or resolutions imposing such
7 taxes at a rate which is one percent additional to the three percent
8 rate authorized above in this paragraph for such county for the period
9 beginning September first, nineteen hundred ninety-four, and ending
10 November thirtieth, two thousand [~~seventeen~~] **nineteen**;

11 § 2. Section 1210-E of the tax law, as amended by chapter 286 of the
12 laws of 2015, is amended to read as follows:

13 § 1210-E. Sales and compensating use taxes within Herkimer county. In
14 addition to the taxes imposed by section twelve hundred ten of this
15 subpart or any other provision of law, the county of Herkimer is hereby
16 authorized and empowered to adopt and amend local laws, ordinances or
17 resolutions imposing within the territorial limits of such county addi-
18 tional sales and compensating use taxes at the rate of one-quarter of
19 one percent for the period beginning December first, two thousand seven
20 and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**, which
21 taxes shall be identical to the taxes imposed by such county pursuant to
22 the authority of section twelve hundred ten of this subpart. Except as
23 hereinafter provided, all provisions of this article, including the
24 definition and exemption provisions and the provisions relating to the
25 administration, collection and distribution by the commissioner, shall
26 apply for purposes of the taxes authorized by this section in the same
27 manner and with the same force and effect as if the language of this
28 article had been incorporated in full in this section and had expressly
29 referred to the taxes authorized by this section; provided, however,
30 that any provision relating to a maximum rate shall be calculated with-
31 out reference to the rate of additional sales and compensating use taxes
32 herein authorized. For purposes of part IV of this article, relating to
33 the disposition of revenues resulting from taxes collected and adminis-
34 tered by the commissioner, the additional sales and compensating use
35 taxes authorized by this section imposed under the authority of section
36 twelve hundred ten of this subpart and all provisions relating to the
37 deposit, administration and disposition of taxes, penalties and interest
38 relating to taxes imposed by a county under the authority of section
39 twelve hundred ten of this subpart shall, except as otherwise provided
40 in this section, apply to the additional sales and compensating use
41 taxes authorized by this section.

42 § 3. Section 1262-s of the tax law, as amended by chapter 286 of the
43 laws of 2015, is amended to read as follows:

44 § 1262-s. Disposition of net collections from the additional one-quar-
45 ter of one percent rate of sales and compensating use taxes in the coun-
46 ty of Herkimer. Notwithstanding any contrary provision of law, if the
47 county of Herkimer imposes the additional one-quarter of one percent
48 rate of sales and compensating use taxes authorized by section twelve
49 hundred ten-E of this article for all or any portion of the period
50 beginning December first, two thousand seven and ending November thirti-
51 eth, two thousand [~~seventeen~~] **nineteen**, the county shall use all net
52 collections from such additional one-quarter of one percent rate to pay
53 the county's expenses for the construction of additional correctional
54 facilities. The net collections from the additional rate imposed pursu-
55 ant to section twelve hundred ten-E shall be deposited in a special fund

1 to be created by such county separate and apart from any other funds and
2 accounts of the county. Any and all remaining net collections from such
3 additional tax, after the expenses of such construction are paid, shall
4 be deposited by the county of Herkimer in the general fund of such coun-
5 ty for any county purpose.

6 § 4. This act shall take effect immediately.

7 SUBPART V

8 Section 1. Clause 37 of subparagraph (i) of the opening paragraph of
9 section 1210 of the tax law, as amended by chapter 213 of the laws of
10 2015, is amended to read as follows:

11 (37) the county of Jefferson is hereby further authorized and
12 empowered to adopt and amend local laws, ordinances or resolutions
13 imposing such taxes at a rate which is one percent additional to the
14 three percent rate authorized above in this paragraph for such county
15 for the period beginning December first, two thousand fifteen, and
16 ending November thirtieth, two thousand [~~seventeen~~] nineteen;

17 § 2. This act shall take effect immediately.

18 SUBPART W

19 Section 1. Clause 36 of subparagraph (i) of the opening paragraph of
20 section 1210 of the tax law, as amended by chapter 186 of the laws of
21 2015, is amended to read as follows:

22 (36) the county of Lewis is hereby further authorized and empowered to
23 adopt and amend local laws, ordinances or resolutions imposing such
24 taxes at a rate that is one percent additional to the three percent rate
25 authorized above in this paragraph for such county for the period begin-
26 ning June first, two thousand four, and ending November thirtieth, two
27 thousand [~~seventeen~~] nineteen;

28 § 2. This act shall take effect immediately.

29 SUBPART X

30 Section 1. Clause 32 of subparagraph (i) of the opening paragraph of
31 section 1210 of the tax law, as amended by chapter 199 of the laws of
32 2015, is amended to read as follows:

33 (32) the county of Livingston is hereby further authorized and
34 empowered to adopt and amend local laws, ordinances or resolutions
35 imposing such taxes at a rate which is one percent additional to the
36 three percent rate authorized above in this paragraph for such county
37 for the period beginning June first, two thousand three, and ending
38 November thirtieth, two thousand [~~seventeen~~] nineteen;

39 § 2. Section 1262-p of the tax law, as amended by chapter 199 of the
40 laws of 2015, is amended to read as follows:

41 § 1262-p. Disposition of net collections from the additional one
42 percent rate of sales and compensating use taxes in the county of
43 Livingston. Notwithstanding any contrary provision of law, if the coun-
44 ty of Livingston imposes the additional one percent rate of sales and
45 compensating use taxes authorized by section twelve hundred ten of this
46 article for all or any portion of the period beginning June first, two
47 thousand three and ending November thirtieth, two thousand [~~seventeen~~]
48 nineteen, the county shall use all net collections from such additional
49 one percent rate to pay the county's expenses for Medicaid. The net
50 collections from the additional one percent rate imposed pursuant to

1 this section shall be deposited in a special fund to be created by such
2 county separate and apart from any other funds and accounts of the coun-
3 ty. Any and all remaining net collections from such additional one
4 percent tax, after the Medicaid expenses are paid, shall be deposited by
5 the county of Livingston in the general fund of such county for any
6 county purpose.

7 § 3. This act shall take effect immediately.

8

SUBPART Y

9 Section 1. Clause 35 of subparagraph (i) of the opening paragraph of
10 section 1210 of the tax law, as amended by chapter 172 of the laws of
11 2015, is amended to read as follows:

12 (35) the county of Madison is hereby further authorized and empowered
13 to adopt and amend local laws, ordinances or resolutions imposing such
14 taxes at a rate which is one percent additional to the three percent
15 rate authorized above in this paragraph for such county for the period
16 beginning June first, two thousand four, and ending November thirtieth,
17 two thousand [~~seventeen~~] nineteen;

18 § 2. This act shall take effect immediately.

19

SUBPART Z

20 Section 1. Clause 25 of subparagraph (i) of the opening paragraph of
21 section 1210 of the tax law, as amended by chapter 206 of the laws of
22 2015, is amended to read as follows:

23 (25) the county of Monroe is hereby further authorized and empowered
24 to adopt and amend local laws, ordinances or resolutions imposing such
25 taxes at a rate which is one percent additional to the three percent
26 rate authorized above in this paragraph for the period beginning Decem-
27 ber first, nineteen hundred ninety-three and ending November thirtieth,
28 two thousand [~~seventeen~~] nineteen;

29 § 2. Notwithstanding the provisions of subdivisions (b) and (c) of
30 section 1262 and section 1262-g of the tax law, net collections, as such
31 term is defined in section 1262 of the tax law, derived from the imposi-
32 tion of sales and compensating use taxes by the county of Monroe at the
33 additional rate of one percent as authorized pursuant to clause (25) of
34 subparagraph (i) of the opening paragraph of section 1210 of the tax
35 law, as amended by section one of this act, which are in addition to the
36 current net collections derived from the imposition of such taxes at the
37 three percent rate authorized by the opening paragraph of section 1210
38 of the tax law, shall be distributed and allocated as follows: for the
39 period of December 1, 2017 through November 30, 2019 in cash, five
40 percent to the school districts in the area of the county outside the
41 city of Rochester, three percent to the towns located within the county,
42 one and one-quarter percent to the villages located within the county,
43 and ninety and three-quarters percent to the city of Rochester and coun-
44 ty of Monroe. The amount of the ninety and three-quarters percent to be
45 distributed and allocated to the city of Rochester and county of Monroe
46 shall be distributed and allocated to each so that the combined total
47 distribution and allocation to each from the sales tax revenues pursuant
48 to sections 1262 and 1262-g of the tax law and this section shall result
49 in the same total amount being distributed and allocated to the city of
50 Rochester and county of Monroe. The amount so distributed and allocated
51 to the county shall be used for county purposes. The foregoing cash
52 payments to the school districts shall be allocated on the basis of the

1 enrolled public school pupils, thereof, as such term is used in subdivi-
2 sion (b) of section 1262 of the tax law, residing in the county of
3 Monroe. The cash payments to the towns located within the county of
4 Monroe shall be allocated on the basis of the ratio which the population
5 of each town, exclusive of the population of any village or portion
6 thereof located within a town, bears to the total population of the
7 towns, exclusive of the population of the villages located within such
8 towns. The cash payments to the villages located within the county shall
9 be allocated on the basis of the ratio which the population of each
10 village bears to the total population of the villages located within the
11 county. The term population as used in this section shall have the same
12 meaning as used in subdivision (b) of section 1262 of the tax law.

13 § 3. The net collections resulting from the additional sales and
14 compensating use taxes, as authorized by this act, shall not be included
15 in determining a sales tax increase or decrease as defined in paragraphs
16 (c) and (d) of subdivision 1 of section 1262-g of the tax law.

17 § 4. Severability. If any clause, sentence, paragraph, or part of this
18 act shall be adjudged by any court of competent jurisdiction to be
19 invalid, such judgement shall not affect, impair or invalidate the
20 remainder thereof, but shall be confined in its operation to the clause,
21 sentence, paragraph, section or part thereof directly involved in the
22 controversy in which such judgement shall have been rendered.

23 § 5. This act shall take effect immediately.

24 SUBPART AA

25 Section 1. Clause 31 of subparagraph (i) of the opening paragraph of
26 section 1210 of the tax law, as amended by chapter 218 of the laws of
27 2015, is amended to read as follows:

28 (31) the county of Montgomery is hereby further authorized and
29 empowered to adopt and amend local laws, ordinances or resolutions
30 imposing such taxes at a rate which is one percent additional to the
31 three percent rate authorized above in this paragraph for such county
32 for the period beginning June first, two thousand three, and ending
33 November thirtieth, two thousand [~~seventeen~~] nineteen;

34 § 2. This act shall take effect immediately.

35 SUBPART BB

36 Section 1. Clause 2 of subparagraph (i) of the opening paragraph of
37 section 1210 of the tax law, as amended by section 1 of subpart D of
38 part C of chapter 20 of the laws of 2015, is amended to read as follows:

39 (2) the county of Nassau is hereby further authorized and empowered to
40 adopt and amend local laws, ordinances or resolutions imposing such
41 taxes at a rate which is three-quarters percent additional to the three
42 percent rate authorized above in this paragraph for such county for the
43 period beginning January first, nineteen hundred eighty-six and ending
44 November thirtieth, two thousand [~~seventeen~~] nineteen, subject to the
45 limitation set forth in section twelve hundred sixty-two-e of this arti-
46 cle, and also at a rate which is one-half percent additional to the
47 three percent rate authorized above in this paragraph, and which is also
48 additional to the three-quarters percent rate also authorized above in
49 this clause for such county, for the period beginning September first,
50 nineteen hundred ninety-one and ending November thirtieth, two thousand
51 [~~seventeen~~] nineteen;

§ 2. Section 1262-e of the tax law, as amended by section 2 of subpart D of part C of chapter 20 of the laws of 2015, is amended to read as follows:

§ 1262-e. 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 beginning on January first, nineteen hundred ninety-eight and continuing through the calendar year beginning on January first, two thousand ~~seventeen~~ nineteen, 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 the treatment, collection, management, disposal, and transportation of municipal solid waste, and to comply with the provisions of chapter two hundred ninety-nine of the laws of nineteen hundred eighty-three; and defray the cost of maintaining conservation and environmental control programs. Such special assistance program for the towns and cities within such county and the funding for such program shall equal one-third of the revenues received by such county from the imposition of the three-quarters percent sales and use tax during calendar years two thousand one, two thousand two, two thousand three, two thousand four, two thousand five, two thousand six, two thousand seven, two thousand eight, two thousand nine, two thousand ten, two thousand eleven, two thousand twelve, two thousand thirteen, two thousand fourteen, two thousand fifteen, two thousand sixteen, ~~and~~, two thousand seventeen, two thousand eighteen and two thousand nineteen additional to the regular three percent rate authorized for such county in section twelve hundred ten of this article. The monies for such special local assistance shall be paid and distributed to the towns and cities on a per capita basis using the population figures in the latest decennial federal census. Provided further, that notwithstanding any other law to the contrary, the establishment of such special assistance program shall preclude any city or town within such county from preempting or claiming under any other section of this chapter the revenues derived from the additional tax authorized by section twelve hundred ten of this article. Provided further, that any such town or towns may, by resolution of the town board, apportion all or a part of monies received in such special assistance program to an improvement district or special district account within such town or towns in order to accomplish the purposes of this special assistance program.

2. Villages. Notwithstanding any other provision of law to the contrary, for the calendar year beginning on January first, nineteen hundred ninety-eight and continuing through the calendar year beginning on January first, two thousand ~~seventeen~~ nineteen, the county of Nassau, by local law, is hereby empowered to enact and establish a local government assistance program for the villages within such county to assist such villages to minimize real property taxes; defray the cost and expense of the treatment, collection, management, disposal, and transportation of municipal solid waste; and defray the cost of maintaining conservation and environmental control programs. The funding of such local assistance program for the villages within such county may be provided by Nassau county during any calendar year in which such village local assistance program is in effect and shall not exceed one-sixth of the revenues received from the imposition of the three-quarters percent sales and use tax that are remaining after the towns and cities have received their funding pursuant to the provisions of subdivision one of this section. The funding for such village local assistance program shall be paid and

1 distributed to the villages on a per capita basis using the population
2 figures in the latest decennial federal census. Provided further, that
3 the establishment of such village local assistance program shall
4 preclude any village within such county from preempting or claiming
5 under any other section of this chapter the revenues derived from the
6 additional tax authorized by section twelve hundred ten of this article.
7 § 3. This act shall take effect immediately.

8

SUBPART CC

9 Section 1. Clause 29 of subparagraph (i) of the opening paragraph of
10 section 1210 of the tax law, as amended by chapter 183 of the laws of
11 2015, is amended to read as follows:

12 (29) the county of Niagara is hereby further authorized and empowered
13 to adopt and amend local laws, ordinances or resolutions imposing such
14 taxes at a rate which is one percent additional to the three percent
15 rate authorized above in this paragraph for such county for the period
16 beginning March first, two thousand three, and ending November thirti-
17 eth, two thousand [~~seventeen~~] nineteen;

18 § 2. Section 1262-n of the tax law, as amended by chapter 183 of the
19 laws of 2015, is amended to read as follows:

20 § 1262-n. Disposition of net collections from the additional one
21 percent rate of sales and compensating use taxes in the county of
22 Niagara. Notwithstanding any contrary provision of law, if the county
23 of Niagara imposes the additional one percent rate of sales and compen-
24 sating use taxes authorized by section twelve hundred ten of this arti-
25 cle for all or any portion of the period beginning March first, two
26 thousand three and ending November thirtieth, two thousand [~~seventeen~~]
27 nineteen, the county shall use all net collections from such additional
28 one percent rate to pay the county's expenses for Medicaid. The net
29 collections from the additional one percent rate imposed pursuant to
30 this section shall be deposited in a special fund to be created by such
31 county separate and apart from any other funds and accounts of the coun-
32 ty. Any and all remaining net collections from such additional one
33 percent tax, after the Medicaid expenses are paid, shall be deposited by
34 the county of Niagara in the general fund of such county for any county
35 purpose.

36 § 3. This act shall take effect immediately.

37

SUBPART DD

38 Section 1. Clause 13 of subparagraph (i) of the opening paragraph of
39 section 1210 of the tax law, as amended by chapter 185 of the laws of
40 2015, is amended to read as follows:

41 (13) the county of Oneida is hereby further authorized and empowered
42 to adopt and amend local laws, ordinances or resolutions imposing such
43 taxes at a rate which is: (i) one percent additional to the three
44 percent rate authorized above in this paragraph for such county for the
45 period beginning September first, nineteen hundred ninety-two and ending
46 November thirtieth, two thousand [~~seventeen~~] nineteen; and also (ii) at
47 a rate which is three-quarters of one percent or one-half of one percent
48 additional to the three percent rate authorized above in this paragraph,
49 and which is also additional to the one percent rate also authorized
50 above in this clause for such county, for the period beginning December
51 first, two thousand eight and ending November thirtieth, two thousand
52 [~~seventeen~~] nineteen;

§ 2. Section 1262-g of the tax law, as amended by chapter 185 of the laws of 2015, is amended to read as follows:

§ 1262-g. Oneida county allocation and distribution of net collections from the additional one percent rate of sales and compensating use taxes. Notwithstanding any contrary provision of law, if the county of Oneida imposes sales and compensating use taxes at a rate which is one percent additional to the three percent rate authorized by section twelve hundred ten of this article, as authorized by such section, (a) where a city in such county imposes tax pursuant to the authority of subdivision (a) of such section twelve hundred ten, such county shall allocate, distribute and pay in cash quarterly to such city one-half of the net collections attributable to such additional one percent rate of the county's taxes collected in such city's boundaries; (b) where a city in such county does not impose tax pursuant to the authority of such subdivision (a) of such section twelve hundred ten, such county shall allocate, distribute and pay in cash quarterly to such city not so imposing tax a portion of the net collections attributable to one-half of the county's additional one percent rate of tax calculated on the basis of the ratio which such city's population bears to the county's total population, such populations 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, which special census must include the entire area of the county; and (c) provided, however, that such county shall dedicate the first one million five hundred thousand dollars of net collections attributable to such additional one percent rate of tax received by such county after the county receives in the aggregate eighteen million five hundred thousand dollars of net collections from such additional one percent rate of tax imposed for any of the periods: September first, two thousand twelve through August thirty-first, two thousand thirteen; September first, two thousand thirteen through August thirty-first, two thousand fourteen; and September first, two thousand fourteen through August thirty-first, two thousand fifteen; September first, two thousand fifteen through August thirty-first, two thousand sixteen; and September first, two thousand sixteen through August thirty-first, two thousand seventeen; September first, two thousand seventeen through August thirty-first, two thousand eighteen; and September first, two thousand eighteen through August thirty-first, two thousand nineteen, to an allocation on a per capita basis, utilizing figures from 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 year for which such allocation is made, which special census must include the entire area of such county, to be allocated and distributed among the towns of Oneida county by appropriation of its board of legislators; provided, further, that nothing herein shall require such board of legislators to make any such appropriation until it has been notified by any town by appropriate resolution and, in any case where there is a village wholly or partly located within a town, a resolution of every such village, embodying the agreement of such town and village or villages upon the amount of such appropriation to be distributed to such village or villages out of the allocation to the town or towns in which it is located.

§ 3. This act shall take effect immediately.

1 Section 1. Clause 37 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 160 of the laws of
3 2015, is amended to read as follows:

4 (37) the county of Onondaga is hereby further authorized and empowered
5 to adopt and amend local laws, ordinances or resolutions imposing such
6 taxes at a rate that is one percent additional to the three percent rate
7 authorized above in this paragraph for such county for the period begin-
8 ning September first, two thousand four, and ending November thirtieth,
9 two thousand [~~seventeen~~] nineteen;

10 § 2. Notwithstanding any contrary provision of law, net collections
11 from the additional one percent rate of sales and compensating use taxes
12 which may be imposed by the county of Onondaga during the period
13 commencing December 1, 2017 and ending November 30, 2018, pursuant to
14 the authority of section 1210 of the tax law, shall not be subject to
15 any revenue distribution agreement entered into under subdivision (c) of
16 section 1262 of the tax law, but shall be allocated and distributed or
17 paid, at least quarterly, as follows: (i) 1.58% to the county of Onon-
18 daga for any county purpose; (ii) 97.79% to the city of Syracuse; and
19 (iii) .63% to the school districts in accordance with subdivision (a) of
20 section 1262 of the tax law.

21 § 3. Notwithstanding any contrary provision of law, net collections
22 from the additional one percent rate of sales and compensating use taxes
23 which may be imposed by the county of Onondaga during the period
24 commencing December 1, 2018 and ending November 30, 2019, pursuant to
25 the authority of section 1210 of the tax law, shall not be subject to
26 any revenue distribution agreement entered into under subdivision (c) of
27 section 1262 of the tax law, but shall be allocated and distributed or
28 paid, at least quarterly, as follows: (i) 1.58% to the county of Onon-
29 daga for any county purpose; (ii) 97.79% to the city of Syracuse; and
30 (iii) .63% to the school districts in accordance with subdivision (a) of
31 section 1262 of the tax law.

32 § 4. This act shall take effect immediately.

33 SUBPART FF

34 Section 1. Clause 40 of subparagraph (i) of the opening paragraph of
35 section 1210 of the tax law, as amended by chapter 290 of the laws of
36 2015, is amended to read as follows:

37 (40) the county of Ontario is hereby further authorized and empowered
38 to adopt and amend local laws, ordinances or resolutions imposing such
39 taxes at a rate that is: (A) one-eighth of one percent additional to the
40 three percent rate authorized above in this paragraph for such county
41 for the period beginning June first, two thousand six and ending Novem-
42 ber thirtieth, two thousand [~~seventeen~~] nineteen; and also (B) at a rate
43 that is three-eighths of one percent additional to the three percent
44 rate authorized above in this paragraph, and that is also additional to
45 the one-eighth of one percent rate authorized in this clause for such
46 county, for the period beginning September first, two thousand nine and
47 ending November thirtieth, two thousand [~~seventeen~~] nineteen;

48 § 2. This act shall take effect immediately.

49 SUBPART GG

50 Section 1. Clause 35 of subparagraph (i) of the opening paragraph of
51 section 1210 of the tax law, as amended by chapter 192 of the laws of
52 2015, is amended to read as follows:

(35) the county of Orange is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is three-quarters of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand four, and ending November thirtieth, two thousand ~~seventeen~~ nineteen;

§ 2. Notwithstanding subdivision (c) of section 1262 of the tax law, net collections from any additional rate of sales and compensating use taxes which may be imposed by the county of Orange during the period commencing December 1, 2017, and ending November 30, 2019, pursuant to the authority of section 1210 of the tax law, shall be paid to the county of Orange and shall be used by such county solely for county purposes and shall not be subject to any revenue distribution agreement entered into pursuant to the authority of subdivision (c) of section 1262 of the tax law.

§ 3. This act shall take effect immediately.

SUBPART HH

Section 1. Clause 16 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 182 of the laws of 2015, is amended to read as follows:

(16) the county of Orleans is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, nineteen hundred ninety-three, and ending November thirtieth, two thousand ~~seventeen~~ nineteen;

§ 2. This act shall take effect immediately.

SUBPART II

Section 1. Clause 36 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 324 of the laws of 2015, is amended to read as follows:

(36) the county of Oswego is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand four, and ending November thirtieth, two thousand ~~seventeen~~ nineteen;

§ 2. This act shall take effect immediately.

SUBPART JJ

Section 1. Clause 34 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 112 of the laws of 2015, is amended to read as follows:

(34) the county of Otsego is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand three, and ending November thirtieth, two thousand ~~seventeen~~ nineteen;

§ 2. This act shall take effect immediately.

1 SUBPART KK

2 Section 1. Clause 39 of subparagraph (i) of the opening paragraph of
3 section 1210 of the tax law, as amended by chapter 201 of the laws of
4 2015, is amended to read as follows:

5 (39) the county of Putnam is hereby further authorized and empowered
6 to adopt and amend local laws, ordinances or resolutions imposing such
7 taxes at a rate that is: (i) one-half of one percent additional to the
8 three percent rate authorized above in this paragraph for such county
9 for the period beginning September first, two thousand five and ending
10 August thirty-first, two thousand seven; and (ii) one percent additional
11 to the three percent rate authorized above in this paragraph for such
12 county for the period beginning September first, two thousand seven and
13 ending November thirtieth, two thousand [seventeen] nineteen;

14 § 2. This act shall take effect immediately.

15 SUBPART LL

16 Section 1. Clause 3 of subparagraph (i) of the opening paragraph of
17 section 1210 of the tax law, as amended by chapter 175 of the laws of
18 2015, is amended to read as follows:

19 (3) the county of Rensselaer is hereby further authorized and
20 empowered to adopt and amend local laws, ordinances or resolutions
21 imposing such taxes at a rate which is one percent additional to the
22 three percent rate authorized above in this paragraph for such county
23 for the period beginning September first, nineteen hundred ninety-four
24 and ending November thirtieth, two thousand [seventeen] nineteen;

25 § 2. This act shall take effect immediately.

26 SUBPART MM

27 Section 1. Clause 23 of subparagraph (i) of the opening paragraph of
28 section 1210 of the tax law, as amended by chapter 190 of the laws of
29 2015, is amended to read as follows:

30 (23) the county of Rockland is hereby further authorized and empowered
31 to adopt and amend local laws, ordinances or resolutions imposing such
32 taxes at a rate which is: (i) five-eighths of one percent additional to
33 the three percent rate authorized above in this paragraph for such coun-
34 ty for the period beginning March first, two thousand two, and ending
35 November thirtieth, two thousand [seventeen] nineteen; and also (ii) at
36 a rate which is three-eighths of one percent additional to the three
37 percent rate authorized above in this paragraph, and which is also addi-
38 tional to the five-eighths of one percent rate also authorized above in
39 this clause for such county, for the period beginning March first, two
40 thousand seven and ending November thirtieth, two thousand [seventeen]
41 nineteen;

42 § 2. Section 1262-1 of the tax law, as amended by chapter 190 of the
43 laws of 2015, is amended to read as follows:

44 § 1262-1. Allocation and distribution of net collections from the
45 additional rate of sales and compensating use tax in Rockland county. 1.
46 Notwithstanding any provision of law to the contrary, if the county of
47 Rockland imposes the additional five-eighths of one percent rate of tax
48 authorized by section twelve hundred ten of this article during the
49 period beginning March first, two thousand two, and ending November
50 thirtieth, two thousand [seventeen] nineteen, such county shall allocate
51 and distribute twenty percent of the net collections from such addi-

1 tional rate to the towns and villages in the county in accordance with
2 subdivision (c) of section twelve hundred sixty-two of this part on the
3 basis of the ratio which the population of each such town or village
4 bears to such county's total population; and

5 2. Notwithstanding any provision of law to the contrary, if the county
6 of Rockland imposes the additional three-eighths of one percent rate of
7 tax authorized by section twelve hundred ten of this article during the
8 period beginning March first, two thousand seven, and ending November
9 thirtieth, two thousand [seventeen] nineteen, such county shall allocate
10 and distribute sixteen and two-thirds percent of the net collections
11 from such additional rate to the general funds of towns and villages
12 within the county of Rockland with existing town and village police
13 departments from March first, two thousand seven through December thir-
14 ty-first, two thousand seven and thirty-three and one-third percent of
15 the net collections from such additional rate from January first, two
16 thousand eight through November thirtieth, two thousand [seventeen]
17 nineteen. The monies allocated and distributed pursuant to this subdivi-
18 sion shall be allocated and distributed to towns and villages with
19 police departments on the basis of the number of full-time equivalent
20 police officers employed by each police department and shall not be used
21 for salaries heretofore or hereafter negotiated.

22 § 3. This act shall take effect immediately.

23 SUBPART NN

24 Section 1. Clause 41 of subparagraph (i) of the opening paragraph of
25 section 1210 of the tax law, as amended by chapter 214 of the laws of
26 2015, is amended to read as follows:

27 (41) The county of St. Lawrence is hereby further authorized and
28 empowered to adopt and amend local laws, ordinances or resolutions
29 imposing such taxes at a rate that is one percent additional to the
30 three percent rate authorized above in this paragraph for such county
31 for the period beginning December first, two thousand thirteen and
32 ending November thirtieth, two thousand [seventeen] nineteen;

33 § 2. This act shall take effect immediately.

34 SUBPART OO

35 Section 1. Clause 31 of subparagraph (i) of the opening paragraph of
36 section 1210 of the tax law, as amended by chapter 288 of the laws of
37 2015, is amended to read as follows:

38 (31) the county of Schenectady is hereby further authorized and
39 empowered to adopt and amend local laws, ordinances or resolutions
40 imposing such taxes at a rate which is one-half of one percent addi-
41 tional to the three percent rate authorized above in this paragraph for
42 such county for the period beginning June first, two thousand three, and
43 ending November thirtieth, two thousand [seventeen] nineteen;

44 § 2. This act shall take effect immediately.

45 SUBPART PP

46 Section 1. Clause 35 of subparagraph (i) of the opening paragraph of
47 section 1210 of the tax law, as amended by chapter 280 of the laws of
48 2015, is amended to read as follows:

49 (35) the county of Schoharie is hereby further authorized and
50 empowered to adopt and amend local laws, ordinances or resolutions

1 imposing such taxes at a rate which is one percent additional to the
2 three percent rate authorized above in this paragraph for such county
3 for the period beginning June first, two thousand four, and ending
4 November thirtieth, two thousand ~~seventeen~~ nineteen;
5 § 2. This act shall take effect immediately.

6 SUBPART QQ

7 Section 1. Clause 22 of subparagraph (i) of the opening paragraph of
8 section 1210 of the tax law, as amended by chapter 157 of the laws of
9 2015, is amended to read as follows:
10 (22) the county of Schuyler is hereby further authorized and empowered
11 to adopt and amend local laws, ordinances or resolutions imposing such
12 taxes at a rate which is one percent additional to the three percent
13 rate authorized above in this paragraph for such county for the period
14 beginning September first, nineteen hundred ninety-nine, and ending
15 November thirtieth, two thousand ~~seventeen~~ nineteen;
16 § 2. This act shall take effect immediately.

17 SUBPART RR

18 Section 1. Clause 28 of subparagraph (i) of the opening paragraph of
19 section 1210 of the tax law, as amended by chapter 198 of the laws of
20 2015, is amended to read as follows:
21 (28) the county of Seneca is hereby further authorized and empowered
22 to adopt and amend local laws, ordinances or resolutions imposing such
23 taxes at a rate that is one percent additional to the three percent rate
24 authorized above in this paragraph for such county for the period begin-
25 ning December first, two thousand two and ending November thirtieth, two
26 thousand ~~seventeen~~ nineteen;
27 § 2. This act shall take effect immediately.

28 SUBPART SS

29 Section 1. Clause 26 of subparagraph (i) of the opening paragraph of
30 section 1210 of the tax law, as amended by chapter 165 of the laws of
31 2015, is amended to read as follows:
32 (26) the county of Steuben is hereby further authorized and empowered
33 to adopt and amend local laws, ordinances or resolutions imposing such
34 taxes at a rate which is one percent additional to the three percent
35 rate authorized above in this paragraph for such county for the period
36 beginning December first, nineteen hundred ninety-two and ending Novem-
37 ber thirtieth, two thousand ~~seventeen~~ nineteen;
38 § 2. Section 1262-h of the tax law, as amended by chapter 165 of the
39 laws of 2015, is amended to read as follows:
40 § 1262-h. Allocation and distribution of net collections from the
41 additional one percent rate of sales and compensating use taxes in Steu-
42 ben county. Notwithstanding any provision of law to the contrary, of the
43 net collections received by the county of Steuben as a result of the
44 imposition of the additional one percent rate of tax authorized by
45 section twelve hundred ten of this article (a) during the period begin-
46 ning December first, nineteen hundred ninety-three and ending November
47 thirtieth, nineteen hundred ninety-four, the county of Steuben shall pay
48 or cause to be paid to the city of Hornell the sum of two hundred thou-
49 sand dollars, to the city of Corning the sum of three hundred thousand
50 dollars, and the sum of five hundred thousand dollars to the towns and

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

1 the 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; and during the period
4 beginning December first, two thousand fifteen and ending November thir-
5 tieth, two thousand seventeen, the county of Steuben shall annually pay
6 or cause to be paid to the city of Hornell the sum of seven hundred
7 sixty-five thousand dollars, to the city of Corning the sum of seven
8 hundred sixty-five thousand dollars, and the sum of seven hundred fifty
9 thousand dollars to the towns and villages of the county of Steuben, on
10 the basis of the ratio which the full valuation of real property in each
11 town or village bears to the aggregate full valuation of real property
12 in all of the towns and villages in such area; and during the period
13 beginning December first, two thousand seventeen and ending November
14 thirtieth, two thousand nineteen, the county of Steuben shall annually
15 pay or cause to be paid to the city of Hornell the sum of seven hundred
16 eighty thousand dollars, to the city of Corning the sum of seven hundred
17 eighty thousand dollars, and the sum of seven hundred fifty thousand
18 dollars to the towns and villages of the county of Steuben, on the basis
19 of the ratio which the full valuation of real property in each town or
20 village bears to the aggregate full valuation of real property in all of
21 the towns and villages in such area.

22 § 3. This act shall take effect immediately.

23 SUBPART TT

24 Section 1. Clause 14 of subparagraph (i) of the opening paragraph of
25 section 1210 of the tax law, as amended by chapter 221 of the laws of
26 2015, is amended to read as follows:

27 (14) the county of Suffolk is hereby further authorized and empowered
28 to adopt and amend local laws, ordinances or resolutions imposing such
29 taxes at a rate which is one percent additional to the three percent
30 rate authorized above in this paragraph for such county for the period
31 beginning June first, two thousand one and ending November thirtieth,
32 two thousand [~~seventeen~~] nineteen;

33 § 2. Subdivision (c) of section 1262-j of the tax law, as amended by
34 chapter 221 of the laws of 2015, is amended to read as follows:

35 (c) Notwithstanding any provision of law to the contrary, of the net
36 collections received by the county of Suffolk as a result of the
37 increase of one percent to the tax authorized by section twelve hundred
38 ten of this article for the period beginning June first, two thousand
39 one and ending November thirtieth, two thousand [~~seventeen~~] nineteen,
40 imposed by local laws or resolutions (by simple majority) by the county
41 legislature, and signed by the county executive, the county of Suffolk
42 shall allocate such net collections as follows: no less than one-eighth
43 and no more than three-eighths of such net collections received shall be
44 dedicated for public safety purposes and the balance shall be deposited
45 in the general fund of the county of Suffolk.

46 § 3. This act shall take effect immediately.

47 SUBPART UU

48 Section 1. Clause 33 of subparagraph (i) of the opening paragraph of
49 section 1210 of the tax law, as amended by chapter 313 of the laws of
50 2015, is amended to read as follows:

51 (33) the county of Sullivan is hereby further authorized and empowered
52 to adopt and amend local laws, ordinances or resolutions imposing such

1 taxes at a rate that is: (i) one-half of one percent additional to the
2 three percent rate authorized above in this paragraph for such county
3 for the period beginning June first, two thousand three, and ending
4 November thirtieth, two thousand [~~seventeen~~] nineteen; and (ii) an addi-
5 tional one-half of one percent in addition to the other rates authorized
6 above in this paragraph for such county for the period beginning June
7 first, two thousand seven and ending November thirtieth, two thousand
8 [~~seventeen~~] nineteen;
9 § 2. This act shall take effect immediately.

10 SUBPART VV

11 Section 1. Clause 17 of subparagraph (i) of the opening paragraph of
12 section 1210 of the tax law, as amended by chapter 282 of the laws of
13 2015, is amended to read as follows:
14 (17) the county of Tioga is hereby further authorized and empowered to
15 adopt and amend local laws, ordinances or resolutions imposing such
16 taxes at a rate which is: (i) one-half of one percent additional to the
17 three percent rate authorized above in this paragraph for such county
18 for the period beginning September first, nineteen hundred ninety-three,
19 and ending November thirtieth, two thousand three; and (ii) one percent
20 additional to the three percent rate authorized above in this paragraph
21 for such county for the period beginning December first, two thousand
22 five, and ending November thirtieth, two thousand [~~seventeen~~] nineteen;
23 § 2. This act shall take effect immediately.

24 SUBPART WW

25 Section 1. Clause 11 of subparagraph (i) of the opening paragraph of
26 section 1210 of the tax law, as amended by chapter 276 of the laws of
27 2015, is amended to read as follows:
28 (11) the county of Tompkins is hereby further authorized and empowered
29 to adopt and amend local laws, ordinances or resolutions imposing such
30 taxes at a rate which is one-half or one percent additional to the three
31 percent rate authorized above in this paragraph for such county for the
32 period beginning December first, nineteen hundred ninety-two and ending
33 November thirtieth, two thousand [~~seventeen~~] nineteen;
34 § 2. This act shall take effect immediately.

35 SUBPART XX

36 Section 1. Clause 7 of subparagraph (i) of the opening paragraph of
37 section 1210 of the tax law, as amended by chapter 181 of the laws of
38 2015, is amended to read as follows:
39 (7) the county of Ulster is hereby further authorized and empowered to
40 adopt and amend local laws, ordinances or resolutions imposing such
41 taxes at a rate which is one percent additional to the three percent
42 rate authorized above in this paragraph for such county for the period
43 beginning September first, two thousand two and ending November thirti-
44 eth, two thousand [~~seventeen~~] nineteen;
45 § 2. Section 3 of chapter 200 of the laws of 2002 amending the tax law
46 relating to certain tax rates imposed by the county of Ulster, as
47 amended by chapter 181 of the laws of 2015, is amended to read as
48 follows:
49 § 3. If, pursuant to the authority of this act, the county of Ulster
50 imposes sales and compensating use taxes at a rate greater than three

1 percent for all or any portion of the period commencing September 1,
2 2002, and ending November 30, [~~2017~~] 2019, net collections from such
3 additional rate of tax imposed during such period shall be deemed to be,
4 and shall be included in, net collections subject to such county's
5 existing agreement with the city of Kingston entered into pursuant to
6 subdivision (c) of section 1262 of the tax law and such net collections
7 shall be allocated in accordance with such agreement.

8 § 3. This act shall take effect immediately.

9 SUBPART YY

10 Section 1. Clause 34 of subparagraph (i) of the opening paragraph of
11 section 1210 of the tax law, as amended by chapter 196 of the laws of
12 2015, is amended to read as follows:

13 (34) the county of Wayne is hereby further authorized and empowered to
14 adopt and amend local laws, ordinances or resolutions imposing such
15 taxes at a rate that is one percent additional to the three percent rate
16 authorized above in this paragraph for such county for the period begin-
17 ning December first, two thousand five, and ending November thirtieth,
18 two thousand [~~seventeen~~] nineteen;

19 § 2. This act shall take effect immediately.

20 SUBPART ZZ

21 Section 1. Clause 6 of subparagraph (i) of the opening paragraph of
22 section 1210 of the tax law, as amended by chapter 293 of the laws of
23 2015, is amended to read as follows:

24 (6) the county of Wyoming is hereby further authorized and empowered
25 to adopt and amend local laws, ordinances or resolutions imposing such
26 taxes at a rate which is one percent additional to the three percent
27 rate authorized above in this paragraph for such county for the period
28 beginning September first, nineteen hundred ninety-two and ending Novem-
29 ber thirtieth, two thousand [~~seventeen~~] nineteen;

30 § 2. This act shall take effect immediately.

31 SUBPART AAA

32 Section 1. Clause 30 of subparagraph (i) of the opening paragraph of
33 section 1210 of the tax law, as amended by chapter 156 of the laws of
34 2015, is amended to read as follows:

35 (30) the county of Yates is hereby further authorized and empowered to
36 adopt and amend local laws, ordinances or resolutions imposing such
37 taxes at a rate which is one percent additional to the three percent
38 rate authorized above in this paragraph for such county for the period
39 beginning September first, two thousand three, and ending November thir-
40 tieth, two thousand [~~seventeen~~] nineteen;

41 § 2. This act shall take effect immediately.

42 SUBPART BBB

43 Section 1. Clause 6 of subparagraph (ii) of the opening paragraph of
44 section 1210 of the tax law, as amended by chapter 207 of the laws of
45 2015, is amended to read as follows:

46 (6) the city of Oswego is hereby further authorized and empowered to
47 adopt and amend local laws, ordinances or resolutions imposing such
48 taxes at a rate which is one percent additional to the three percent

1 rate authorized above in this paragraph for such city for the period
2 beginning September first, two thousand four, and ending November thir-
3 tieth, two thousand [~~seventeen~~] nineteen;
4 § 2. This act shall take effect immediately.

5 SUBPART CCC

6 Section 1. Clause 1 of subparagraph (ii) of the opening paragraph of
7 section 1210 of the tax law, as amended by chapter 67 of the laws of
8 2015, is amended to read as follows:

9 (1) the city of Yonkers is hereby further authorized and empowered to
10 adopt and amend local laws, ordinances or resolutions imposing such
11 taxes at a rate which is: (a) one percent additional to the three
12 percent rate authorized above in this paragraph for such city; and (b)
13 one-half of one percent in addition to the other rates authorized in
14 this paragraph for such city for the period beginning September first,
15 two thousand fifteen and ending November thirtieth, two thousand [~~seven-~~
16 ~~teen~~] nineteen;

17 § 2. Section 7 of chapter 67 of the laws of 2015, amending the tax law
18 relating to authorizing the city of Yonkers to impose additional sales
19 tax, is amended to read as follows:

20 § 7. This act shall take effect immediately and shall expire and be
21 deemed repealed November 30, [~~2017~~] 2019.

22 § 3. This act shall take effect immediately; provided, however, that
23 the amendments to clause 1 of subparagraph (ii) of the opening paragraph
24 of section 1210 of the tax law made by section one of this act shall not
25 affect the expiration and reversion of such clause and shall be deemed
26 to expire therewith.

27 SUBPART DDD

28 Section 1. Clause 4 of subparagraph (ii) of the opening paragraph of
29 section 1210 of the tax law, as amended by chapter 274 of the laws of
30 2015, is amended to read as follows:

31 (4) the city of New Rochelle is hereby further authorized and
32 empowered to adopt and amend local laws, ordinances or resolutions
33 imposing such taxes at a rate which is one percent additional to the
34 three percent rate authorized above in this paragraph for such city for
35 the period beginning September first, nineteen hundred ninety-three and
36 ending December thirty-first, two thousand [~~seventeen~~] nineteen;

37 § 2. This act shall take effect immediately.

38 § 2. Severability clause. If any clause, sentence, paragraph, subdivi-
39 sion, or section of this part shall be adjudged by any court of compe-
40 tent jurisdiction to be invalid, such judgment shall not affect, impair,
41 or invalidate the remainder thereof, but shall be confined in its opera-
42 tion to the clause, sentence, paragraph, subdivision or section thereof
43 directly involved in the controversy in which such judgment shall have
44 been rendered. It is hereby declared to be the intent of the legislature
45 that this part would have been enacted even if such invalid provisions
46 had not been included herein.

47 § 3. This act shall take effect immediately provided, however, that
48 the applicable effective date of Subparts A through DDD of this part
49 shall be as specifically set forth in the last section of such Subparts.

50 PART B

1 Section 1. This part enacts into law legislation providing for the
2 imposition of hotel and motel taxes by certain counties. Each component
3 is wholly contained within a Subpart identified as Subparts A through C.
4 The effective date for each particular provision contained within a
5 Subpart is set forth in the last section of such Subpart. Any provision
6 of any section contained within a Subpart, including the effective date
7 of the Subpart, which makes reference to a section "of this act", when
8 used in connection with that particular component, shall be deemed to
9 mean and refer to the corresponding section of the subpart in which it
10 is found. Section three of this part sets forth the general effective
11 date of this part.

12 SUBPART A

13 Section 1. Subdivision 7 of section 1202-q of the tax law, as amended
14 by chapter 323 of the laws of 2015, is amended to read as follows:

15 (7) Such local law shall provide for the imposition of a hotel or
16 motel tax for a period to expire on December thirty-first, two thousand
17 [~~seventeen~~] nineteen.

18 § 2. This act shall take effect immediately.

19 SUBPART B

20 Section 1. Section 2 of chapter 405 of the laws of 2007, amending the
21 tax law relating to increasing hotel/motel taxes in Chautauqua county,
22 as amended by chapter 320 of the laws of 2015, is amended to read as
23 follows:

24 § 2. This act shall take effect December 1, 2007 and shall expire and
25 be deemed repealed November 30, [~~2017~~] 2019.

26 § 2. This act shall take effect immediately.

27 SUBPART C

28 Section 1. Subdivision 7 of section 1202-o of the tax law, as amended
29 by chapter 348 of the laws of 2015, is amended to read as follows:

30 (7) Such local law shall provide for the imposition of a hotel or
31 motel tax until December thirty-first, two thousand [~~seventeen~~]
32 nineteen.

33 § 2. This act shall take effect immediately.

34 § 2. Severability clause. If any clause, sentence, paragraph, subdivi-
35 sion, or section of this part shall be adjudged by any court of compe-
36 tent jurisdiction to be invalid, such judgment shall not affect, impair,
37 or invalidate the remainder thereof, but shall be confined in its opera-
38 tion to the clause, sentence, paragraph, subdivision or section thereof
39 directly involved in the controversy in which such judgment shall have
40 been rendered. It is hereby declared to be the intent of the legislature
41 that this part would have been enacted even if such invalid provisions
42 had not been included herein.

43 § 3. This act shall take effect immediately provided, however, that
44 the applicable effective date of Subparts A through C of this part shall
45 be as specifically set forth in the last section of such Subparts.

46 PART C

47 Section 1. This part enacts into law legislation providing for the
48 imposition of a county recording tax on obligation secured by a mortgage

1 on real property. Each component is wholly contained within a Subpart
2 identified as Subparts A through H. The effective date for each partic-
3 ular provision contained within a Subpart is set forth in the last
4 section of such Subpart. Any provision of any section contained within a
5 Subpart, including the effective date of the Subpart, which makes refer-
6 ence to a section "of this act", when used in connection with that
7 particular component, shall be deemed to mean and refer to the corre-
8 sponding section of the subpart in which it is found. Section three of
9 this part sets forth the general effective date of this part.

10

SUBPART A

11 Section 1. Section 2 of chapter 333 of the laws of 2006 amending the
12 tax law relating to authorizing the county of Schoharie to impose a
13 county recording tax on obligation secured by a mortgage on real proper-
14 ty, as amended by chapter 281 of the laws of 2015, is amended to read as
15 follows:

16 § 2. This act shall take effect immediately and shall expire and be
17 deemed repealed on and after December 1, [~~2017~~] 2019.

18 § 2. This act shall take effect immediately.

19

SUBPART B

20 Section 1. Section 2 of chapter 326 of the laws of 2006, amending the
21 tax law relating to authorizing the county of Hamilton to impose a coun-
22 ty recording tax on obligations secured by mortgages on real property,
23 as amended by chapter 296 of the laws of 2015, is amended to read as
24 follows:

25 § 2. This act shall take effect immediately and shall expire and be
26 deemed repealed December 1, [~~2017~~] 2019.

27 § 2. This act shall take effect immediately.

28

SUBPART C

29 Section 1. Section 2 of chapter 489 of the laws of 2004, amending the
30 tax law relating to the mortgage recording tax in the county of Fulton,
31 as amended by chapter 285 of the laws of 2015, is amended to read as
32 follows:

33 § 2. This act shall take effect immediately and shall expire November
34 30, [~~2017~~] 2019 when upon such date the provisions of this act shall be
35 deemed repealed.

36 § 2. This act shall take effect immediately.

37

SUBPART D

38 Section 1. Subdivision 1 of section 253-d of the tax law, as amended
39 by chapter 22 of the laws of 2015, is amended to read as follows:

40 1. The city of Yonkers, acting through its local legislative body, is
41 hereby authorized and empowered to adopt and amend local laws imposing
42 in any such city during the period beginning September first, nineteen
43 hundred ninety-three and ending August thirty-first, two thousand
44 [~~seventeen~~] nineteen, a tax of fifty cents for each one hundred dollars
45 and each remaining major fraction thereof of principal debt or obli-
46 gation which is or under any contingency may be secured at the date of
47 execution thereof, or at any time thereafter, by a mortgage on real
48 property situated within such city and recorded on or after the date

1 upon which such tax takes effect and a tax of fifty cents on such mort-
2 gage if the principal debt or obligation which is or by any contingency
3 may be secured by such mortgage is less than one hundred dollars.
4 § 2. This act shall take effect immediately.

5 SUBPART E

6 Section 1. Section 2 of chapter 443 of the laws of 2007 amending the
7 tax law relating to authorizing the county of Cortland to impose an
8 additional mortgage recording tax, as amended by chapter 161 of the laws
9 of 2015, is amended to read as follows:

10 § 2. This act shall take effect on the sixtieth day after it shall
11 have become a law and shall expire and be deemed repealed December 1,
12 ~~2017~~ 2019.

13 § 2. This act shall take effect immediately.

14 SUBPART F

15 Section 1. Section 2 of chapter 579 of the laws of 2004, amending the
16 tax law relating to authorizing the county of Genesee to impose a county
17 recording tax on certain mortgage obligation, as amended by chapter 301
18 of the laws of 2015, is amended to read as follows:

19 § 2. This act shall take effect on the thirtieth day after it shall
20 have become a law; and shall expire on November 1, ~~2017~~ 2019, when
21 upon such date the provisions of this act shall be deemed repealed.

22 § 2. This act shall take effect immediately.

23 SUBPART G

24 Section 1. Section 2 of chapter 366 of the laws of 2005, amending the
25 tax law relating to the mortgage recording tax in the county of Yates,
26 as amended by chapter 232 of the laws of 2014, is amended to read as
27 follows:

28 § 2. This act shall take effect on the thirtieth day after it shall
29 have become a law and shall expire and be deemed repealed on December 1,
30 ~~2017~~ 2019.

31 § 2. This act shall take effect immediately.

32 SUBPART H

33 Section 1. Section 3 of chapter 365 of the laws of 2005, amending the
34 tax law relating to the mortgage recording tax in the county of Steuben,
35 as amended by chapter 212 of the laws of 2014, is amended to read as
36 follows:

37 § 3. This act shall take effect immediately except that section two of
38 this act shall take effect on the thirtieth day after it shall have
39 become a law and shall expire and be deemed repealed on December 1,
40 ~~2017~~ 2019.

41 § 2. This act shall take effect immediately.

42 § 2. Severability clause. If any clause, sentence, paragraph, subdivi-
43 sion, or section of this part shall be adjudged by any court of compe-
44 tent jurisdiction to be invalid, such judgment shall not affect, impair,
45 or invalidate the remainder thereof, but shall be confined in its opera-
46 tion to the clause, sentence, paragraph, subdivision or section thereof
47 directly involved in the controversy in which such judgment shall have
48 been rendered. It is hereby declared to be the intent of the legislature

1 that this part would have been enacted even if such invalid provisions
2 had not been included herein.

3 § 3. This act shall take effect immediately provided, however, that
4 the applicable effective date of Subparts A through H of this part shall
5 be as specifically set forth in the last section of such Subparts.

6 PART D

7 Section 1. Section 2 of chapter 556 of the laws of 2007 amending the
8 tax law relating to the imposition of an additional real estate transfer
9 tax within the county of Columbia, as amended by chapter 308 of the laws
10 of 2015, is amended to read as follows:

11 § 2. This act shall take effect immediately and shall expire and be
12 deemed repealed on December 31, ~~2017~~ 2019.

13 § 2. This act shall take effect immediately.

14 PART E

15 Section 1. Subparagraph (A) of paragraph 7 of subdivision (ee) of
16 section 1115 of the tax law, as amended by section 33 of part A of chap-
17 ter 20 of the laws of 2015, is amended to read as follows:

18 (A) "Tenant" means a person who, as lessee, enters into a space lease
19 with a landlord for a term of ten years or more commencing on or after
20 September first, two thousand five, but not later than, in the case of a
21 space lease with respect to leased premises located in eligible areas as
22 defined in clause (i) of subparagraph (D) of this paragraph, September
23 first, two thousand ~~seventeen~~ nineteen and, in the case of a space
24 lease with respect to leased premises located in eligible areas as
25 defined in clause (ii) of subparagraph (D) of this paragraph not later
26 than September first, two thousand ~~nineteen~~ twenty-one, of premises
27 for use as commercial office space in buildings located or to be located
28 in the eligible areas. A person who currently occupies premises for use
29 as commercial office space under an existing lease in a building in the
30 eligible areas shall not be eligible for exemption under this subdivi-
31 sion unless such existing lease, in the case of a space lease with
32 respect to leased premises located in eligible areas as defined in
33 clause (i) of subparagraph (D) of this paragraph expires according to
34 its terms before September first, two thousand ~~seventeen~~ nineteen or
35 such existing lease, in the case of a space lease with respect to leased
36 premises located in eligible areas as defined in clause (ii) of subpara-
37 graph (D) of this paragraph and such person enters into a space lease,
38 for a term of ten years or more commencing on or after September first,
39 two thousand five, of premises for use as commercial office space in a
40 building located or to be located in the eligible areas, provided that
41 such space lease with respect to leased premises located in eligible
42 areas as defined in clause (i) of subparagraph (D) of this paragraph
43 commences no later than September first, two thousand ~~seventeen~~ nine-
44 teen, and provided that such space lease with respect to leased premises
45 located in eligible areas as defined in clause (ii) of subparagraph (D)
46 of this paragraph commences no later than September first, two thousand
47 ~~nineteen~~ twenty-one and provided, further, that such space lease shall
48 expire no earlier than ten years after the expiration of the original
49 lease.

50 § 2. Section 2 of part C of chapter 2 of the laws of 2005 amending the
51 tax law relating to exemptions from sales and use taxes, as amended by

1 section 34 of part A of chapter 20 of the laws of 2015, is amended to
2 read as follows:

3 § 2. This act shall take effect September 1, 2005 and shall expire and
4 be deemed repealed on December 1, [~~2020~~] 2022, and shall apply to sales
5 made, uses occurring and services rendered on or after such effective
6 date, in accordance with the applicable transitional provisions of
7 sections 1106 and 1217 of the tax law; except that clause (i) of subpar-
8 agraph (D) of paragraph seven of subdivision (ee) of section 1115 of the
9 tax law, as added by section one of this act, shall expire and be deemed
10 repealed December 1, [~~2018~~] 2020.

11 § 3. Subdivision (b) of section 25-z of the general city law, as
12 amended by section 35 of part A of chapter 20 of the laws of 2015, is
13 amended to read as follows:

14 (b) No eligible business shall be authorized to receive a credit under
15 any local law enacted pursuant to this article until the premises with
16 respect to which it is claiming the credit meet the requirements in the
17 definition of eligible premises and until it has obtained a certif-
18 ication of eligibility from the mayor of such city or an agency desig-
19 nated by such mayor, and an annual certification from such mayor or an
20 agency designated by such mayor as to the number of eligible aggregate
21 employment shares maintained by such eligible business that may qualify
22 for obtaining a tax credit for the eligible business' taxable year. Any
23 written documentation submitted to such mayor or such agency or agencies
24 in order to obtain any such certification shall be deemed a written
25 instrument for purposes of section 175.00 of the penal law. Such local
26 law may provide for application fees to be determined by such mayor or
27 such agency or agencies. No such certification of eligibility shall be
28 issued under any local law enacted pursuant to this article to an eligi-
29 ble business on or after July first, two thousand [~~seventeen~~] nineteen
30 unless:

31 (1) prior to such date such business has purchased, leased or entered
32 into a contract to purchase or lease particular premises or a parcel on
33 which will be constructed such premises or already owned such premises
34 or parcel;

35 (2) prior to such date improvements have been commenced on such prem-
36 ises or parcel, which improvements will meet the requirements of subdi-
37 vision (e) of section twenty-five-y of this article relating to expendi-
38 tures for improvements;

39 (3) prior to such date such business submits a preliminary application
40 for a certification of eligibility to such mayor or such agency or agen-
41 cies with respect to a proposed relocation to such particular premises;
42 and

43 (4) such business relocates to such particular premises not later than
44 thirty-six months or, in a case in which the expenditures made for the
45 improvements specified in paragraph two of this subdivision are in
46 excess of fifty million dollars within seventy-two months from the date
47 of submission of such preliminary application.

48 § 4. Subdivision (b) of section 25-ee of the general city law, as
49 amended by section 36 of part A of chapter 20 of the laws of 2015, is
50 amended to read as follows:

51 (b) No eligible business or special eligible business shall be author-
52 ized to receive a credit against tax under any local law enacted pursu-
53 ant to this article until the premises with respect to which it is
54 claiming the credit meet the requirements in the definition of eligible
55 premises and until it has obtained a certification of eligibility from
56 the mayor of such city or any agency designated by such mayor, and an

1 annual certification from such mayor or an agency designated by such
2 mayor as to the number of eligible aggregate employment shares main-
3 tained by such eligible business or such special eligible business that
4 may qualify for obtaining a tax credit for the eligible business' taxa-
5 ble year. No special eligible business shall be authorized to receive a
6 credit against tax under the provisions of this article unless the
7 number of relocated employee base shares calculated pursuant to subdivi-
8 sion (o) of section twenty-five-dd of this article is equal to or great-
9 er than the lesser of twenty-five percent of the number of New York city
10 base shares calculated pursuant to subdivision (p) of such section and
11 two hundred fifty employment shares. Any written documentation submitted
12 to such mayor or such agency or agencies in order to obtain any such
13 certification shall be deemed a written instrument for purposes of
14 section 175.00 of the penal law. Such local law may provide for applica-
15 tion fees to be determined by such mayor or such agency or agencies. No
16 certification of eligibility shall be issued under any local law enacted
17 pursuant to this article to an eligible business on or after July first,
18 two thousand [seventeen] nineteen unless:

19 (1) prior to such date such business has purchased, leased or entered
20 into a contract to purchase or lease premises in the eligible Lower
21 Manhattan area or a parcel on which will be constructed such premises;

22 (2) prior to such date improvements have been commenced on such prem-
23 ises or parcel, which improvements will meet the requirements of subdivi-
24 sion (e) of section twenty-five-dd of this article relating to expend-
25 itures for improvements;

26 (3) prior to such date such business submits a preliminary application
27 for a certification of eligibility to such mayor or such agency or agen-
28 cies with respect to a proposed relocation to such premises; and

29 (4) such business relocates to such premises as provided in subdivi-
30 sion (j) of section twenty-five-dd of this article not later than thir-
31 ty-six months or, in a case in which the expenditures made for the
32 improvements specified in paragraph two of this subdivision are in
33 excess of fifty million dollars within seventy-two months from the date
34 of submission of such preliminary application.

35 § 5. Subdivision (b) of section 22-622 of the administrative code of
36 the city of New York, as amended by section 37 of part A of chapter 20
37 of the laws of 2015, is amended to read as follows:

38 (b) No eligible business shall be authorized to receive a credit
39 against tax or a reduction in base rent subject to tax under the
40 provisions of this chapter, and of title eleven of the code as described
41 in subdivision (a) of this section, until the premises with respect to
42 which it is claiming the credit meet the requirements in the definition
43 of eligible premises and until it has obtained a certification of eligi-
44 bility from the mayor or an agency designated by the mayor, and an annu-
45 al certification from the mayor or an agency designated by the mayor as
46 to the number of eligible aggregate employment shares maintained by such
47 eligible business that may qualify for obtaining a tax credit for the
48 eligible business' taxable year. Any written documentation submitted to
49 the mayor or such agency or agencies in order to obtain any such certif-
50 ication shall be deemed a written instrument for purposes of section
51 175.00 of the penal law. Application fees for such certifications shall
52 be determined by the mayor or such agency or agencies. No certification
53 of eligibility shall be issued to an eligible business on or after July
54 first, two thousand [seventeen] nineteen unless:

55 (1) prior to such date such business has purchased, leased or entered
56 into a contract to purchase or lease particular premises or a parcel on

1 which will be constructed such premises or already owned such premises
2 or parcel;

3 (2) prior to such date improvements have been commenced on such prem-
4 ises or parcel which improvements will meet the requirements of subdivi-
5 sion (e) of section 22-621 of this chapter relating to expenditures for
6 improvements;

7 (3) prior to such date such business submits a preliminary application
8 for a certification of eligibility to such mayor or such agency or agen-
9 cies with respect to a proposed relocation to such particular premises;
10 and

11 (4) such business relocates to such particular premises not later than
12 thirty-six months or, in a case in which the expenditures made for
13 improvements specified in paragraph two of this subdivision are in
14 excess of fifty million dollars within seventy-two months from the date
15 of submission of such preliminary application.

16 § 6. Subdivision (b) of section 22-624 of the administrative code of
17 the city of New York, as amended by section 38 of part A of chapter 20
18 of the laws of 2015, is amended to read as follows:

19 (b) No eligible business or special eligible business shall be author-
20 ized to receive a credit against tax under the provisions of this chap-
21 ter, and of title eleven of the code as described in subdivision (a) of
22 this section, until the premises with respect to which it is claiming
23 the credit meet the requirements in the definition of eligible premises
24 and until it has obtained a certification of eligibility from the mayor
25 or an agency designated by the mayor, and an annual certification from
26 the mayor or an agency designated by the mayor as to the number of
27 eligible aggregate employment shares maintained by such eligible busi-
28 ness or special eligible business that may qualify for obtaining a tax
29 credit for the eligible business' taxable year. No special eligible
30 business shall be authorized to receive a credit against tax under the
31 provisions of this chapter and of title eleven of the code unless the
32 number of relocated employee base shares calculated pursuant to subdivi-
33 sion (o) of section 22-623 of this chapter is equal to or greater than
34 the lesser of twenty-five percent of the number of New York city base
35 shares calculated pursuant to subdivision (p) of such section 22-623,
36 and two hundred fifty employment shares. Any written documentation
37 submitted to the mayor or such agency or agencies in order to obtain any
38 such certification shall be deemed a written instrument for purposes of
39 section 175.00 of the penal law. Application fees for such certif-
40 ications shall be determined by the mayor or such agency or agencies. No
41 certification of eligibility shall be issued to an eligible business on
42 or after July first, two thousand [seventeen] nineteen unless:

43 (1) prior to such date such business has purchased, leased or entered
44 into a contract to purchase or lease premises in the eligible Lower
45 Manhattan area or a parcel on which will be constructed such premises;

46 (2) prior to such date improvements have been commenced on such prem-
47 ises or parcel, which improvements will meet the requirements of subdivi-
48 sion (e) of section 22-623 of this chapter relating to expenditures
49 for improvements;

50 (3) prior to such date such business submits a preliminary application
51 for a certification of eligibility to such mayor or such agency or agen-
52 cies with respect to a proposed relocation to such premises; and

53 (4) such business relocates to such premises not later than thirty-six
54 months or, in a case in which the expenditures made for the improvements
55 specified in paragraph two of this subdivision are in excess of fifty

1 million dollars within seventy-two months from the date of submission of
2 such preliminary application.

3 § 7. Paragraph 1 of subdivision (b) of section 25-s of the general
4 city law, as amended by section 39 of part A of chapter 20 of the laws
5 of 2015, is amended to read as follows:

6 (1) non-residential premises that are wholly contained in property
7 that is eligible to obtain benefits under title two-D or two-F of arti-
8 cle four of the real property tax law, or would be eligible to receive
9 benefits under such article except that such property is exempt from
10 real property taxation and the requirements of paragraph (b) of subdivi-
11 sion seven of section four hundred eighty-nine-dddd of such title two-D,
12 or the requirements of subparagraph (ii) of paragraph (b) of subdivision
13 five of section four hundred eighty-nine-cccccc of such title two-F,
14 whichever is applicable, have not been satisfied, provided that applica-
15 tion for such benefits was made after May third, nineteen hundred eight-
16 y-five and prior to July first, two thousand [seventeen] nineteen, that
17 construction or renovation of such premises was described in such appli-
18 cation, that such premises have been substantially improved by such
19 construction or renovation so described, that the minimum required
20 expenditure as defined in such title two-D or two-F, whichever is appli-
21 cable, has been made, and that such real property is located in an
22 eligible area; or

23 § 8. Paragraph 3 of subdivision (b) of section 25-s of the general
24 city law, as amended by section 40 of part A of chapter 20 of the laws
25 of 2015, is amended to read as follows:

26 (3) non-residential premises that are wholly contained in real proper-
27 ty that has obtained approval after October thirty-first, two thousand
28 and prior to July first, two thousand [seventeen] nineteen for financing
29 by an industrial development agency established pursuant to article
30 eighteen-A of the general municipal law, provided that such financing
31 has been used in whole or in part to substantially improve such premises
32 (by construction or renovation), and that expenditures have been made
33 for improvements to such real property in excess of ten per centum of
34 the value at which such real property was assessed for tax purposes for
35 the tax year in which such improvements commenced, that such expendi-
36 tures have been made within thirty-six months after the earlier of (i)
37 the issuance by such agency of bonds for such financing, or (ii) the
38 conveyance of title to such property to such agency, and that such real
39 property is located in an eligible area; or

40 § 9. Paragraph 5 of subdivision (b) of section 25-s of the general
41 city law, as amended by section 41 of part A of chapter 20 of the laws
42 of 2015, is amended to read as follows:

43 (5) non-residential premises that are wholly contained in real proper-
44 ty owned by such city or the New York state urban development corpo-
45 ration, or a subsidiary thereof, a lease for which was approved in
46 accordance with the applicable provisions of the charter of such city or
47 by the board of directors of such corporation, and such approval was
48 obtained after October thirty-first, two thousand and prior to July
49 first, two thousand [seventeen] nineteen, provided, however, that such
50 premises were constructed or renovated subsequent to such approval, that
51 expenditures have been made subsequent to such approval for improvements
52 to such real property (by construction or renovation) in excess of ten
53 per centum of the value at which such real property was assessed for tax
54 purposes for the tax year in which such improvements commenced, that
55 such expenditures have been made within thirty-six months after the

1 effective date of such lease, and that such real property is located in
2 an eligible area; or

3 § 10. Paragraph 2 of subdivision (c) of section 25-t of the general
4 city law, as amended by section 42 of part A of chapter 20 of the laws
5 of 2015, is amended to read as follows:

6 (2) No eligible energy user, qualified eligible energy user, on-site
7 cogenerator, or clean on-site cogenerator shall receive a rebate pursu-
8 ant to this article until it has obtained a certification from the
9 appropriate city agency in accordance with a local law enacted pursuant
10 to this section. No such certification for a qualified eligible energy
11 user shall be issued on or after November first, two thousand. No such
12 certification of any other eligible energy user, on-site cogenerator, or
13 clean on-site cogenerator shall be issued on or after July first, two
14 thousand [~~seventeen~~] **nineteen**.

15 § 11. Paragraph 1 of subdivision (a) of section 25-aa of the general
16 city law, as amended by section 43 of part A of chapter 20 of the laws
17 of 2015, is amended to read as follows:

18 (1) is eligible to obtain benefits under title two-D or two-F of arti-
19 cle four of the real property tax law, or would be eligible to receive
20 benefits under such title except that such property is exempt from real
21 property taxation and the requirements of paragraph (b) of subdivision
22 seven of section four hundred eighty-nine-dddd of such title two-D, or
23 the requirements of subparagraph (ii) of paragraph (b) of subdivision
24 five of section four hundred eighty-nine-ccccc of such title two-F,
25 whichever is applicable, of the real property tax law have not been
26 satisfied, provided that application for such benefits was made after
27 the thirtieth day of June, nineteen hundred ninety-five and before the
28 first day of July, two thousand [~~seventeen~~] **nineteen**, that construction
29 or renovation of such building or structure was described in such appli-
30 cation, that such building or structure has been substantially improved
31 by such construction or renovation, and (i) that the minimum required
32 expenditure as defined in such title has been made, or (ii) where there
33 is no applicable minimum required expenditure, the building was
34 constructed within such period or periods of time established by title
35 two-D or two-F, whichever is applicable, of article four of the real
36 property tax law for construction of a new building or structure; or

37 § 12. Paragraphs 2 and 3 of subdivision (a) of section 25-aa of the
38 general city law, as amended by section 44 of part A of chapter 20 of
39 the laws of 2015, are amended to read as follows:

40 (2) has obtained approval after the thirtieth day of June, nineteen
41 hundred ninety-five and before the first day of July, two thousand
42 [~~seventeen~~] **nineteen**, for financing by an industrial development agency
43 established pursuant to article eighteen-A of the general municipal law,
44 provided that such financing has been used in whole or in part to
45 substantially improve such building or structure by construction or
46 renovation, that expenditures have been made for improvements to such
47 real property in excess of twenty per centum of the value at which such
48 real property was assessed for tax purposes for the tax year in which
49 such improvements commenced, and that such expenditures have been made
50 within thirty-six months after the earlier of (i) the issuance by such
51 agency of bonds for such financing, or (ii) the conveyance of title to
52 such building or structure to such agency; or

53 (3) is owned by the city of New York or the New York state urban
54 development corporation, or a subsidiary corporation thereof, a lease
55 for which was approved in accordance with the applicable provisions of
56 the charter of such city or by the board of directors of such corpo-

ration, as the case may be, and such approval was obtained after the thirtieth day of June, nineteen hundred ninety-five and before the first day of July, two thousand ~~seventeen~~ nineteen, provided that expenditures have been made for improvements to such real property in excess of twenty per centum of the value at which such real property was assessed for tax purposes for the tax year in which such improvements commenced, and that such expenditures have been made within thirty-six months after the effective date of such lease; or

§ 13. Subdivision (f) of section 25-bb of the general city law, as amended by section 45 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

(f) Application and certification. An owner or lessee of a building or structure located in an eligible revitalization area, or an agent of such owner or lessee, may apply to such department of small business services for certification that such building or structure is an eligible building or targeted eligible building meeting the criteria of subdivision (a) or (q) of section twenty-five-aa of this article. Application for such certification must be filed after the thirtieth day of June, nineteen hundred ninety-five and before a building permit is issued for the construction or renovation required by such subdivisions and before the first day of July, two thousand ~~seventeen~~ nineteen, provided that no certification for a targeted eligible building shall be issued after October thirty-first, two thousand. Such application shall identify expenditures to be made that will affect eligibility under such subdivision (a) or (q). Upon completion of such expenditures, an applicant shall supplement such application to provide information (i) establishing that the criteria of such subdivision (a) or (q) have been met; (ii) establishing a basis for determining the amount of special rebates, including a basis for an allocation of the special rebate among eligible revitalization area energy users purchasing or otherwise receiving energy services from an eligible redistributor of energy or a qualified eligible redistributor of energy; and (iii) supporting an allocation of charges for energy services between eligible charges and other charges. Such department shall certify a building or structure as an eligible building or targeted eligible building after receipt and review of such information and upon a determination that such information establishes that the building or structure qualifies as an eligible building or targeted eligible building. Such department shall mail such certification or notice thereof to the applicant upon issuance. Such certification shall remain in effect provided the eligible redistributor of energy or qualified eligible redistributor of energy reports any changes that materially affect the amount of the special rebates to which it is entitled or the amount of reduction required by subdivision (c) of this section in an energy services bill of an eligible revitalization area energy user and otherwise complies with the requirements of this article. Such department shall notify the private utility or public utility service required to make a special rebate to such redistributor of the amount of such special rebate established at the time of certification and any changes in such amount and any suspension or termination by such department of certification under this subdivision. Such department may require some or all of the information required as part of an application or other report be provided by a licensed engineer.

§ 14. Paragraph 1 of subdivision (i) of section 22-601 of the administrative code of the city of New York, as amended by section 46 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

(1) Non-residential premises that are wholly contained in property that is eligible to obtain benefits under part four or part five of subchapter two of chapter two of title eleven of this code, or would be eligible to receive benefits under such chapter except that such property is exempt from real property taxation and the requirements of paragraph two of subdivision g of section 11-259 of this code, or the requirements of subparagraph (b) of paragraph two of subdivision e of section 11-270 of this code, whichever is applicable, have not been satisfied, provided that application for such benefits was made after May third, nineteen hundred eighty-five and prior to July first, two thousand ~~seventeen~~ **nineteen**, that construction or renovation of such premises was described in such application, that such premises have been substantially improved by such construction or renovation so described, that the minimum required expenditure as defined in such part four or part five, whichever is applicable, has been made, and that such real property is located in an eligible area; or

§ 15. Paragraph 3 of subdivision (i) of section 22-601 of the administrative code of the city of New York, as amended by section 47 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

(3) non-residential premises that are wholly contained in real property that has obtained approval after October thirty-first, two thousand and prior to July first, two thousand ~~seventeen~~ **nineteen** for financing by an industrial development agency established pursuant to article eighteen-A of the general municipal law, provided that such financing has been used in whole or in part to substantially improve such premises (by construction or renovation), and that expenditures have been made for improvements to such real property in excess of ten per centum of the value at which such real property was assessed for tax purposes for the tax year in which such improvements commenced, that such expenditures have been made within thirty-six months after the earlier of (i) the issuance by such agency of bonds for such financing, or (ii) the conveyance of title to such property to such agency, and that such real property is located in an eligible area; or

§ 16. Paragraph 5 of subdivision (i) of section 22-601 of the administrative code of the city of New York, as amended by section 48 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

(5) non-residential premises that are wholly contained in real property owned by such city or the New York state urban development corporation, or a subsidiary thereof, a lease for which was approved in accordance with the applicable provisions of the charter of such city or by the board of directors of such corporation, and such approval was obtained after October thirty-first, two thousand and prior to July first, two thousand ~~seventeen~~ **nineteen**, provided, however, that such premises were constructed or renovated subsequent to such approval, that expenditures have been made subsequent to such approval for improvements to such real property (by construction or renovation) in excess of ten per centum of the value at which such real property was assessed for tax purposes for the tax year in which such improvements commenced, that such expenditures have been made within thirty-six months after the effective date of such lease, and that such real property is located in an eligible area; or

§ 17. Paragraph 1 of subdivision (c) of section 22-602 of the administrative code of the city of New York, as amended by section 49 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

(1) No eligible energy user, qualified eligible energy user, on-site cogenerator, clean on-site cogenerator or special eligible energy user

1 shall receive a rebate pursuant to this chapter until it has obtained a
2 certification as an eligible energy user, qualified eligible energy
3 user, on-site cogenerator, clean on-site cogenerator or special eligible
4 energy user, respectively, from the commissioner of small business
5 services. No such certification for a qualified eligible energy user
6 shall be issued on or after July first, two thousand three. No such
7 certification of any other eligible energy user, on-site cogenerator or
8 clean on-site cogenerator shall be issued on or after July first, two
9 thousand [~~seventeen~~] nineteen. The commissioner of small business
10 services, after notice and hearing, may revoke a certification issued
11 pursuant to this subdivision where it is found that eligibility criteria
12 have not been met or that compliance with conditions for continued
13 eligibility has not been maintained. The corporation counsel may main-
14 tain a civil action to recover an amount equal to any benefits improper-
15 ly obtained.

16 § 18. Subparagraph (b-2) of paragraph 2 of subdivision i of section
17 11-704 of the administrative code of the city of New York, as amended by
18 section 50 of part A of chapter 20 of the laws of 2015, is amended to
19 read as follows:

20 (b-2) The amount of the special reduction allowed by this subdivision
21 with respect to a lease other than a sublease commencing between July
22 first, two thousand five and June thirtieth, two thousand [~~seventeen~~]
23 nineteen with an initial or renewal lease term of at least five years
24 shall be determined as follows:

25 (i) For the base year the amount of such special reduction shall be
26 equal to the base rent for the base year.

27 (ii) For the first, second, third and fourth twelve-month periods
28 following the base year the amount of such special reduction shall be
29 equal to the lesser of (A) the base rent for each such twelve-month
30 period or (B) the base rent for the base year.

31 § 19. Subdivision 9 of section 499-aa of the real property tax law, as
32 amended by section 51 of part A of chapter 20 of the laws of 2015, is
33 amended to read as follows:

34 9. "Eligibility period." The period commencing April first, nineteen
35 hundred ninety-five and terminating March thirty-first, two thousand
36 one, provided, however, that with respect to eligible premises defined
37 in subparagraph (i) of paragraph (b) of subdivision ten of this section,
38 the period commencing July first, two thousand and terminating June
39 thirtieth, two thousand [~~eighteen~~] twenty, and provided, further, howev-
40 er, that with respect to eligible premises defined in subparagraph (ii)
41 of paragraph (b) or paragraph (c) of subdivision ten of this section,
42 the period commencing July first, two thousand five and terminating June
43 thirtieth, two thousand [~~eighteen~~] twenty.

44 § 20. Subparagraph (iii) of paragraph (a) of subdivision 3 of section
45 499-cc of the real property tax law, as amended by section 52 of part A
46 of chapter 20 of the laws of 2015, is amended to read as follows:

47 (iii) With respect to the eligible premises defined in subparagraph
48 (ii) of paragraph (b) or paragraph (c) of subdivision ten of section
49 four hundred ninety-nine-aa of this title and for purposes of determin-
50 ing whether the amount of expenditures required by subdivision one of
51 this section have been satisfied, expenditures on improvements to the
52 common areas of an eligible building shall be included only if work on
53 such improvements commenced and the expenditures are made on or after
54 July first, two thousand five and on or before December thirty-first,
55 two thousand [~~eighteen~~] twenty; provided, however, that expenditures on

1 improvements to the common areas of an eligible building made prior to
2 three years before the lease commencement date shall not be included.

3 § 21. Subdivisions 5 and 9 of section 499-a of the real property tax
4 law, as amended by section 53 of part A of chapter 20 of the laws of
5 2015, are amended to read as follows:

6 5. "Benefit period." The period commencing with the first day of the
7 month immediately following the rent commencement date and terminating
8 no later than sixty months thereafter, provided, however, that with
9 respect to a lease commencing on or after April first, nineteen hundred
10 ninety-seven with an initial lease term of less than five years, but not
11 less than three years, the period commencing with the first day of the
12 month immediately following the rent commencement date and terminating
13 no later than thirty-six months thereafter. Notwithstanding the forego-
14 ing sentence, a benefit period shall expire no later than March thirty-
15 first, two thousand ~~twenty-four~~ twenty-six.

16 9. "Eligibility period." The period commencing April first, nineteen
17 hundred ninety-five and terminating March thirty-first, two thousand
18 ~~eighteen~~ twenty.

19 § 22. Paragraph (a) of subdivision 3 of section 499-c of the real
20 property tax law, as amended by section 54 of part A of chapter 20 of
21 the laws of 2015, is amended to read as follows:

22 (a) For purposes of determining whether the amount of expenditures
23 required by subdivision one of this section have been satisfied, expend-
24 itures on improvements to the common areas of an eligible building shall
25 be included only if work on such improvements commenced and the expendi-
26 tures are made on or after April first, nineteen hundred ninety-five and
27 on or before September thirtieth, two thousand ~~eighteen~~ twenty;
28 provided, however, that expenditures on improvements to the common areas
29 of an eligible building made prior to three years before the lease
30 commencement date shall not be included.

31 § 23. Subdivision 8 of section 499-d of the real property tax law, as
32 amended by section 55 of part A of chapter 20 of the laws of 2015, is
33 amended to read as follows:

34 8. Leases commencing on or after April first, nineteen hundred nine-
35 ty-seven shall be subject to the provisions of this title as amended by
36 chapter six hundred twenty-nine of the laws of nineteen hundred ninety-
37 seven, chapter one hundred eighteen of the laws of two thousand one,
38 chapter four hundred forty of the laws of two thousand three, chapter
39 sixty of the laws of two thousand seven, chapter twenty-two of the laws
40 of two thousand ten, chapter fifty-nine of the laws of two thousand
41 fourteen ~~[and the]~~, chapter twenty of the laws of two thousand fifteen
42 and the chapter of the laws of two thousand seventeen that added this
43 phrase. Notwithstanding any other provision of law to the contrary, with
44 respect to leases commencing on or after April first, nineteen hundred
45 ninety-seven, an application for a certificate of abatement shall be
46 considered timely filed if filed within one hundred eighty days follow-
47 ing the lease commencement date or within sixty days following the date
48 chapter six hundred twenty-nine of the laws of nineteen hundred ninety-
49 seven became a law, whichever is later.

50 § 24. Subparagraph (a) of paragraph 2 of subdivision i of section
51 11-704 of the administrative code of the city of New York, as amended by
52 section 56 of part A of chapter 20 of the laws of 2015, is amended to
53 read as follows:

54 (a) An eligible tenant of eligible taxable premises shall be allowed a
55 special reduction in determining the taxable base rent for such eligible
56 taxable premises. Such special reduction shall be allowed with respect

1 to the rent for such eligible taxable premises for a period not exceed-
2 ing sixty months or, with respect to a lease commencing on or after
3 April first, nineteen hundred ninety-seven with an initial lease term of
4 less than five years, but not less than three years, for a period not
5 exceeding thirty-six months, commencing on the rent commencement date
6 applicable to such eligible taxable premises, provided, however, that in
7 no event shall any special reduction be allowed for any period beginning
8 after March thirty-first, two thousand [~~twenty-four~~] twenty-six. For
9 purposes of applying such special reduction, the base rent for the base
10 year shall, where necessary to determine the amount of the special
11 reduction allowable with respect to any number of months falling within
12 a tax period, be prorated by dividing the base rent for the base year by
13 twelve and multiplying the result by such number of months.

14 § 25. Paragraph (a) of subdivision 1 of section 489-dddddd of the real
15 property tax law, as amended by section 57 of part A of chapter 20 of
16 the laws of 2015, is amended to read as follows:

17 (a) Application for benefits pursuant to this title may be made imme-
18 diately following the effective date of a local law enacted pursuant to
19 this title and continuing until March first, two thousand [~~nineteen~~]
20 twenty-one.

21 § 26. Subdivision 3 of section 489-dddddd of the real property tax
22 law, as amended by section 58 of part A of chapter 20 of the laws of
23 2015, is amended to read as follows:

24 3. (a) No benefits pursuant to this title shall be granted for
25 construction work performed pursuant to a building permit issued after
26 April first, two thousand [~~nineteen~~] twenty-one.

27 (b) If no building permit was required, then no benefits pursuant to
28 this title shall be granted for construction work that is commenced
29 after April first, two thousand [~~nineteen~~] twenty-one.

30 § 27. Paragraph 1 of subdivision a of section 11-271 of the adminis-
31 trative code of the city of New York, as amended by section 59 of part A
32 of chapter 20 of the laws of 2015, is amended to read as follows:

33 (1) Application for benefits pursuant to this part may be made imme-
34 diately following the effective date of the local law that added this
35 section and continuing until March first, two thousand [~~nineteen~~] twen-
36 ty-one.

37 § 28. Subdivision c of section 11-271 of the administrative code of
38 the city of New York, as amended by section 60 of part A of chapter 20
39 of the laws of 2015, is amended to read as follows:

40 c. (1) No benefits pursuant to this part shall be granted for
41 construction work performed pursuant to a building permit issued after
42 April first, two thousand [~~nineteen~~] twenty-one.

43 (2) If no building permit was required, then no benefits pursuant to
44 this part shall be granted for construction work that is commenced after
45 April first, two thousand [~~nineteen~~] twenty-one.

46 § 29. This act shall take effect immediately, except that if this act
47 shall become a law after June 30, 2017, this act shall be deemed to have
48 been in full force and effect on and after June 30, 2017; provided,
49 further, that the amendments to subparagraph (A) of paragraph 7 of
50 subdivision (ee) of section 1115 of the tax law made by section one of
51 this act shall not affect the repeal of such subdivision and shall be
52 repealed therewith.

1 Section 1. Paragraph 3 of subdivision (a) of section 1212-a of the tax
2 law, as amended by chapter 338 of the laws of 2014, is amended to read
3 as follows:

4 (3) a tax, at the same uniform rate, but at a rate not to exceed four
5 and one-half per centum, in multiples of one-half of one per centum, on
6 the receipts from every sale of any or all of the following services in
7 whole or in part: credit rating, credit reporting, credit adjustment and
8 collection services, including, but not limited to, those services
9 provided by mercantile and consumer credit rating or reporting bureaus
10 or agencies and credit adjustment or collection bureaus or agencies,
11 whether rendered in written or oral form or in any other manner, except
12 to the extent otherwise taxable under article twenty-eight of this chap-
13 ter; notwithstanding the foregoing, collection services shall not
14 include those services performed by a law office or a law and collection
15 office, the maintenance or conduct of which constitutes the practice of
16 law, if the services are performed by an attorney at law who has been
17 duly licensed and admitted to practice law in this state. The local law
18 imposing the taxes authorized by this paragraph may provide for exclu-
19 sions and exemptions in addition to those provided for in such para-
20 graph. Provided, however, that the tax hereby authorized shall not be
21 imposed after November thirtieth, two thousand ~~seventeen~~ nineteen.

22 § 2. Subsection (a) of section 1301 of the tax law, as amended by
23 chapter 338 of the laws of 2014, is amended to read as follows:

24 (a) Notwithstanding any other provision of law to the contrary, any
25 city in this state having a population of one million or more inhabit-
26 ants, acting through its local legislative body, is hereby authorized
27 and empowered to adopt and amend local laws imposing in any such city,
28 for taxable years beginning after nineteen hundred seventy-five:

29 (1) a tax on the personal income of residents of such city, at the
30 rates provided for under subsection (a) of section thirteen hundred four
31 of this article for taxable years beginning before two thousand ~~eigh-~~
32 ~~teen~~ twenty, and at the rates provided for under subsection (b) of
33 section thirteen hundred four of this article for taxable years begin-
34 ning after two thousand ~~seventeen~~ nineteen, provided, however, that
35 if, for any taxable year beginning after two thousand ~~seventeen~~ nine-
36 teen, the rates set forth in such subsection (b) are rendered inapplica-
37 ble and the rates set forth in such subsection (a) are rendered applica-
38 ble, then the tax for such taxable year shall be at the rates provided
39 under subparagraph (A) of paragraphs one, two and three of such
40 subsection (a),

41 (2) for taxable years beginning after nineteen hundred seventy-six, a
42 separate tax on the ordinary income portion of lump sum distributions of
43 such residents, at the rates provided for herein, such taxes to be
44 administered, collected and distributed by the commissioner as provided
45 for in this article.

46 § 3. Subsection (b) of section 1304 of the tax law, as amended by
47 chapter 338 of the laws of 2014, is amended to read as follows:

48 (b) A tax other than the city separate tax on the ordinary income
49 portion of lump sum distributions imposed pursuant to the authority of
50 section thirteen hundred one of this article shall be determined as
51 follows:

52 (1) Resident married individuals filing joint returns and resident
53 surviving spouses. The tax under this section for each taxable year on
54 the city taxable income of every city resident married individual who
55 makes a single return jointly with his or her spouse under subsection
56 (b) of section thirteen hundred six of this article and on the city

1 taxable income of every city resident surviving spouse shall be deter-
 2 mined in accordance with the following table:

3 For taxable years beginning after two thousand [~~seventeen~~] nineteen:

4 If the city taxable income is:	The tax is:
5 Not over \$21,600	1.18% of the city taxable income
6 Over \$21,600 but not	\$255 plus 1.435% of excess
7 over \$45,000	over \$21,600
8 Over \$45,000 but not	\$591 plus 1.455% of excess
9 over \$90,000	over \$45,000
10 Over \$90,000	\$1,245 plus 1.48% of excess
11	over \$90,000

12 (2) Resident heads of households. The tax under this section for each
 13 taxable year on the city taxable income of every city resident head of a
 14 household shall be determined in accordance with the following table:

15 For taxable years beginning after two thousand [~~seventeen~~] nineteen:

16 If the city taxable income is:	The tax is:
17 Not over \$14,400	1.18% of the city taxable income
18 Over \$14,400 but not	\$170 plus 1.435% of excess
19 over \$30,000	over \$14,400
20 Over \$30,000 but not	\$394 plus 1.455% of excess
21 over \$60,000	over \$30,000
22 Over \$60,000	\$830 plus 1.48% of excess
23	over \$60,000

24 (3) Resident unmarried individuals, resident married individuals
 25 filing separate returns and resident estates and trusts. The tax under
 26 this section for each taxable year on the city taxable income of every
 27 city resident individual who is not a city resident married individual
 28 who makes a single return jointly with his or her spouse under
 29 subsection (b) of section thirteen hundred six of this article or a city
 30 resident head of household or a city resident surviving spouse, and on
 31 the city taxable income of every city resident estate and trust shall be
 32 determined in accordance with the following table:

33 For taxable years beginning after two thousand [~~seventeen~~] nineteen:

34 If the city taxable income is:	The tax is:
35 Not over \$12,000	1.18% of the city taxable income
36 Over \$12,000 but not	\$142 plus 1.435% of excess
37 over \$25,000	over \$12,000
38 Over \$25,000 but not	\$328 plus 1.455% of excess
39 over \$50,000	over \$25,000
40 Over \$50,000	\$692 plus 1.48% of excess
41	over \$50,000

42 § 4. Subsection (a) of section 1304-B of the tax law, as amended by
 43 chapter 338 of the laws of 2014, is amended to read as follows:

44 (a) (1) In addition to any other taxes authorized by this article, any
 45 city imposing such taxes is hereby authorized and empowered to adopt and
 46 amend local laws imposing in any such city for each taxable year begin-
 47 ning after nineteen hundred ninety but before two thousand [~~eighteen~~]
 48 twenty, an additional tax on the city taxable income of every city resi-

dent individual, estate and trust, to be calculated for each taxable year as follows: (i) for each taxable year beginning after nineteen hundred ninety but before nineteen hundred ninety-nine, at the rate of fourteen percent of the sum of the taxes for each such taxable year determined pursuant to section thirteen hundred four and section thirteen hundred four-A of this article; and (ii) for each taxable year beginning after nineteen hundred ninety-eight, at the rate of fourteen percent of the tax for such taxable year determined pursuant to such section thirteen hundred four.

(2) Notwithstanding paragraph one of this subsection, for each taxable year beginning after nineteen hundred ninety-nine but before two thousand ~~eighteen~~ **twenty**, any city imposing such additional tax may by local law impose such tax at a rate that is less than fourteen percent and may impose such tax at more than one rate depending upon the filing status and city taxable income of such city resident individual, estate or trust.

(3) A local law enacted pursuant to paragraph two of this subsection shall be applicable with respect to any taxable year only if it has been enacted on or before July thirty-first of such year. A certified copy of such local law shall be mailed by registered mail to the department at its office in Albany within fifteen days of its enactment. However, the department may allow additional time for such certified copy to be mailed if it deems such action to be consistent with its duties under this article.

§ 5. Paragraph E of subdivision 1 of section 11-604 of the administrative code of the city of New York, as amended by chapter 338 of the laws of 2014, is amended to read as follows:

E. For taxable years beginning on or after January first, nineteen hundred seventy-eight but before January first, two thousand ~~eighteen~~ **twenty**, the tax imposed by subdivision one of section 11-603 of this subchapter shall be, in the case of each taxpayer:

(a) whichever of the following amounts is the greatest:

(1) an amount computed, for taxable years beginning before nineteen hundred eighty-seven, at the rate of nine per centum, and for taxable years beginning after nineteen hundred eighty-six, at the rate of eight and eighty-five one-hundredths per centum, of its entire net income or the portion of such entire net income allocated within the city as hereinafter provided, subject to any modification required by paragraphs (d) and (e) of subdivision three of this section,

(2) an amount computed at one and one-half mills for each dollar of its total business and investment capital, or the portion thereof allocated within the city, as hereinafter provided, except that in the case of a cooperative housing corporation as defined in the internal revenue code, the applicable rate shall be four-tenths of one mill,

(3) an amount computed, for taxable years beginning before nineteen hundred eighty-seven, at the rate of nine per centum, and for taxable years beginning after nineteen hundred eighty-six, at the rate of eight and eighty-five one-hundredths per centum, on thirty per centum of the taxpayer's entire net income plus salaries and other compensation paid to the taxpayer's elected or appointed officers and to every stockholder owning in excess of five per centum of its issued capital stock minus fifteen thousand dollars (subject to proration as hereinafter provided) and any net loss for the reported year, or on the portion of any such sum allocated within the city as hereinafter provided for the allocation of entire net income, subject to any modification required by paragraphs (d) and (e) of subdivision three of this section, provided, however,

that for taxable years beginning on or after July first, nineteen hundred ninety-six, the provisions of paragraph H of this subdivision shall apply for purposes of the computation under this clause, or

(4) for taxable years ending on or before June thirtieth, nineteen hundred eighty-nine, one hundred twenty-five dollars, for taxable years ending after June thirtieth, nineteen hundred eighty-nine and beginning before two thousand nine, three hundred dollars, and for taxable years beginning after two thousand eight:

If New York city receipts are: Fixed dollar minimum tax is:

Not more than \$100,000	\$25
More than \$100,000 but not over \$250,000	\$75
More than \$250,000 but not over \$500,000	\$175
More than \$500,000 but not over \$1,000,000	\$500
More than \$1,000,000 but not over \$5,000,000	\$1,500
More than \$5,000,000 but not over \$25,000,000	\$3,500
Over \$25,000,000	\$5,000

For purposes of this clause, New York city receipts are the receipts computed in accordance with subparagraph two of paragraph (a) of subdivision three of this section for the taxable year. For taxable years beginning after two thousand eight, if the taxable year is less than twelve months, the amount prescribed by this clause shall be reduced by twenty-five percent if the period for which the taxpayer is subject to tax is more than six months but not more than nine months and by fifty percent if the period for which the taxpayer is subject to tax is not more than six months. If the taxable year is less than twelve months, the amount of New York city receipts for purposes of this clause is determined by dividing the amount of the receipts for the taxable year by the number of months in the taxable year and multiplying the result by twelve, plus;

(b) an amount computed at the rate of three-quarters of a mill for each dollar of the portion of its subsidiary capital allocated within the city as hereinafter provided.

In the case of a taxpayer which is not subject to tax for an entire year, the exemption allowed in clause three of subparagraph (a) of this paragraph shall be prorated according to the period such taxpayer was subject to tax. Provided, however, that this paragraph shall not apply to taxable years beginning after December thirty-first, two thousand ~~seventeen~~ nineteen. For the taxable years specified in the preceding sentence, the tax imposed by subdivision one of section 11-603 of this subchapter shall be, in the case of each taxpayer, determined as specified in paragraph A of this subdivision, provided, however, that the provisions of paragraphs G and H of this subdivision shall apply for purposes of the computation under clause three of subparagraph (a) of such paragraph A.

§ 6. The opening paragraph of section 11-1701 of the administrative code of the city of New York, as amended by chapter 338 of the laws of 2014, is amended to read as follows:

A tax is hereby imposed on the city taxable income of every city resident individual, estate and trust determined in accordance with the rates set forth in subdivision (a) of this section for taxable years beginning before two thousand ~~eighteen~~ twenty, and in accordance with the rates set forth in subdivision (b) of this section for taxable years beginning after two thousand ~~seventeen~~ nineteen. Provided, however, that if, for any taxable year beginning after two thousand ~~seventeen~~ nineteen, the rates set forth in such subdivision (b) are rendered inapplicable and the rates set forth in such subdivision (a) are rendered

1 applicable, then the tax for such taxable year shall be at the rates
2 provided under subparagraph (A) of paragraphs one, two and three of such
3 subdivision (a).

4 § 7. Subdivision (b) of section 11-1701 of the administrative code of
5 the city of New York, as amended by chapter 338 of the laws of 2014, is
6 amended to read as follows:

7 (b) Rate of tax. A tax imposed pursuant to this section shall be
8 determined as follows:

9 (1) Resident married individuals filing joint returns and resident
10 surviving spouses. The tax under this section for each taxable year on
11 the city taxable income of every city resident married individual who
12 makes a single return jointly with his or her spouse under subdivision
13 (b) of section 11-1751 of this title and on the city taxable income of
14 every city resident surviving spouse shall be determined in accordance
15 with the following table:

16 For taxable years beginning after two thousand [~~seventeen~~] nineteen:

17 If the city taxable income is:	The tax is:
18 Not over \$21,600	1.18% of the city taxable income
19 Over \$21,600 but not	\$255 plus 1.435% of excess
20 over \$45,000	over \$21,600
21 Over \$45,000 but not	\$591 plus 1.455% of excess
22 over \$90,000	over \$45,000
23 Over \$90,000	\$1,245 plus 1.48% of excess
24	over \$90,000

25 (2) Resident heads of households. The tax under this section for each
26 taxable year on the city taxable income of every city resident head of a
27 household shall be determined in accordance with the following table:

28 For taxable years beginning after two thousand [~~seventeen~~] nineteen:

29 If the city taxable income is:	The tax is:
30 Not over \$14,400	1.18% of the city taxable income
31 Over \$14,400 but not	\$170 plus 1.435% of excess
32 over \$30,000	over \$14,400
33 Over \$30,000 but not	\$394 plus 1.455% of excess
34 over \$60,000	over \$30,000
35 Over \$60,000	\$830 plus 1.48% of excess
36	over \$60,000

37 (3) Resident unmarried individuals, resident married individuals
38 filing separate returns and resident estates and trusts. The tax under
39 this section for each taxable year on the city taxable income of every
40 city resident individual who is not a married individual who makes a
41 single return jointly with his or her spouse under subdivision (b) of
42 section 11-1751 of this title or a city resident head of a household or
43 a city resident surviving spouse, and on the city taxable income of
44 every city resident estate and trust shall be determined in accordance
45 with the following table:

46 For taxable years beginning after two thousand [~~seventeen~~] nineteen:

47 If the city taxable income is:	The tax is:
48 Not over \$12,000	1.18% of the city taxable income
49 Over \$12,000 but not	\$142 plus 1.435% of excess
50 over \$25,000	over \$12,000
51 Over \$25,000 but not	\$328 plus 1.455% of excess

1	over \$50,000	over \$25,000
2	Over \$50,000	\$692 plus 1.48% of excess
3		over \$50,000

4 § 8. Paragraph 1 of subdivision (a) of section 11-1704.1 of the admin-
 5 istrative code of the city of New York, as amended by chapter 338 of the
 6 laws of 2014, is amended to read as follows:

7 (1) In addition to any other taxes imposed by this chapter, there is
 8 hereby imposed for each taxable year beginning after nineteen hundred
 9 ninety but before two thousand [~~eighteen~~ twenty, an additional tax on
 10 the city taxable income of every city resident individual, estate and
 11 trust, to be calculated for each taxable year as follows: (i) for each
 12 taxable year beginning after nineteen hundred ninety but before nineteen
 13 hundred ninety-nine, at the rate of fourteen percent of the sum of the
 14 taxes for each such taxable year determined pursuant to section 11-1701
 15 and section 11-1704 of this subchapter; and (ii) for each taxable year
 16 beginning after nineteen hundred ninety-eight, at the rate of fourteen
 17 percent of the tax for such taxable year determined pursuant to such
 18 section 11-1701.

19 § 9. Subdivision (a) of section 11-2002 of the administrative code of
 20 the city of New York, as amended by chapter 338 of the laws of 2014, is
 21 amended to read as follows:

22 (a) There are hereby imposed and there shall be paid sales taxes at
 23 the rate of four and one-half percent on receipts from every sale of the
 24 services of beauty, barbering, hair restoring, manicuring, pedicuring,
 25 electrolysis, massage services and similar services, and every sale of
 26 services by weight control salons, health salons, gymnasiums, turkish
 27 and sauna bath and similar establishments and every charge for the use
 28 of such facilities, whether or not any tangible personal property is
 29 transferred in conjunction therewith; but excluding services rendered by
 30 a physician, osteopath, dentist, nurse, physiotherapist, chiropractor,
 31 podiatrist, optometrist, ophthalmic dispenser or a person performing
 32 similar services licensed under title eight of the education law, as
 33 amended, and excluding such services when performed on pets and other
 34 animals, as authorized by subdivision (a) of section twelve hundred
 35 twelve-A of the tax law. Provided, however, that the tax hereby imposed
 36 shall not be imposed after November thirtieth, two thousand [~~seventeen~~
 37 nineteen.

38 § 10. The opening paragraph of subdivision (a) of section 11-2040 of
 39 the administrative code of the city of New York, as amended by chapter
 40 338 of the laws of 2014, is amended to read as follows:

41 There is hereby imposed within the city and there shall be paid a tax
 42 at the rate of four and one-half percent upon the receipts from every
 43 sale, except for resale, of the following services, provided, however,
 44 that the tax hereby imposed shall not be imposed after November thirti-
 45 eth, two thousand [~~seventeen~~ nineteen, on receipts from sales of the
 46 services specified in paragraph one of this subdivision:

47 § 11. Section 4 of chapter 877 of the laws of 1975, relating to the
 48 imposition of certain taxes in the city of New York, as amended by chap-
 49 ter 338 of the laws of 2014, is amended to read as follows:

50 § 4. This act shall expire on December 31, [~~2017~~ 2019, provided,
 51 however, that it is hereby declared to be the express intention of the
 52 legislature that the provisions of sections two and three of this act,
 53 except with respect to the enforcement and collection of any tax arising
 54 thereunder, shall remain in full force and effect only until the date of
 55 such expiration, at which time the provisions of law amended by this act

1 shall be continued in full force and effect as they existed prior to the
2 enactment of this act.

3 § 12. Section 6 of chapter 884 of the laws of 1975, relating to the
4 imposition of certain taxes in the city of New York, as amended by chap-
5 ter 338 of the laws of 2014, is amended to read as follows:

6 § 6. This act shall expire on December 31, ~~2017~~ 2019, provided,
7 however, that it is hereby declared to be the express intention of the
8 legislature that the provisions of sections two, three and four of this
9 act, except with respect to the enforcement and collection of any tax
10 arising thereunder, shall remain in full force and effect only until the
11 date of such expiration, at which time the provisions of law amended by
12 this act shall be continued in full force and effect as they existed
13 prior to the enactment of this act.

14 § 13. Section 2 of chapter 882 of the laws of 1977, relating to the
15 imposition of certain taxes in the city of New York, as amended by chap-
16 ter 338 of the laws of 2014, is amended to read as follows:

17 § 2. This act shall expire on December 31, ~~2017~~ 2019, provided,
18 however, that it is hereby declared to be the express intention of the
19 legislature that the provisions of section one of this act, except with
20 respect to the enforcement and collection of any tax arising thereunder,
21 shall remain in full force and effect only until the date of such expi-
22 ration, at which time the provisions of law amended by this act shall be
23 continued in full force and effect as they existed prior to the enact-
24 ment of this act.

25 § 14. This act shall take effect immediately.

26 PART G

27 Section 1. Section 34 of chapter 91 of the laws of 2002 amending the
28 education law and other laws relating to reorganization of the New York
29 city school construction authority, board of education and community
30 boards, as amended by section 1 of part 0 of chapter 73 of the laws of
31 2016, is amended to read as follows:

32 § 34. This act shall take effect July 1, 2002; provided, that sections
33 one through twenty, twenty-four, and twenty-six through thirty of this
34 act shall expire and be deemed repealed June 30, ~~2017~~ 2019 provided,
35 further, that notwithstanding any provision of article 5 of the general
36 construction law, on June 30, ~~2017~~ 2019 the provisions of subdivisions
37 3, 5, and 8, paragraph b of subdivision 13, subdivision 14, paragraphs
38 b, d, and e of subdivision 15, and subdivisions 17 and 21 of section
39 2554 of the education law as repealed by section three of this act,
40 subdivision 1 of section 2590-b of the education law as repealed by
41 section six of this act, paragraph (a) of subdivision 2 of section
42 2590-b of the education law as repealed by section seven of this act,
43 section 2590-c of the education law as repealed by section eight of this
44 act, paragraph c of subdivision 2 of section 2590-d of the education law
45 as repealed by section twenty-six of this act, subdivision 1 of section
46 2590-e of the education law as repealed by section twenty-seven of this
47 act, subdivision 28 of section 2590-h of the education law as repealed
48 by section twenty-eight of this act, subdivision 30 of section 2590-h of
49 the education law as repealed by section twenty-nine of this act, subdivi-
50 sion 30-a of section 2590-h of the education law as repealed by
51 section thirty of this act shall be revived and be read as such
52 provisions existed in law on the date immediately preceding the effec-
53 tive date of this act; provided, however, that sections seven and eight
54 of this act shall take effect on November 30, 2003; provided further

1 that the amendments to subdivision 25 of section 2554 of the education
2 law made by section two of this act shall be subject to the expiration
3 and reversion of such subdivision pursuant to section 12 of chapter 147
4 of the laws of 2001, as amended, when upon such date the provisions of
5 section four of this act shall take effect.

6 § 2. Subdivision 12 of section 17 of chapter 345 of the laws of 2009
7 amending the education law and other laws relating to the New York city
8 board of education, chancellor, community councils, and community super-
9 intendents, as amended by section 2 of part 0 of chapter 73 of the laws
10 of 2016, is amended to read as follows:

11 12. any provision in sections one, two, three, four, five, six, seven,
12 eight, nine, ten and eleven of this act not otherwise set to expire
13 pursuant to section 34 of chapter 91 of the laws of 2002, as amended, or
14 section 17 of chapter 123 of the laws of 2003, as amended, shall expire
15 and be deemed repealed June 30, ~~2017~~ 2019.

16 § 3. This act shall take effect immediately.

17 § 2. Severability clause. If any clause, sentence, paragraph, subdivi-
18 sion, section or part of this act shall be adjudged by any court of
19 competent jurisdiction to be invalid, such judgment shall not affect,
20 impair, or invalidate the remainder thereof, but shall be confined in
21 its operation to the clause, sentence, paragraph, subdivision, section
22 or part thereof directly involved in the controversy in which such judg-
23 ment shall have been rendered. It is hereby declared to be the intent of
24 the legislature that this act would have been enacted even if such
25 invalid provisions had not been included herein.

26 § 3. This act shall take effect immediately provided, however, that
27 the applicable effective date of Parts A through G of this act shall be
28 as specifically set forth in the last section of such Parts.