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.

LBD11829-03-7

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:

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

PART A

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

SUBPART A

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

(10) the county of Albany 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, nineteen hundred ninety-two and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

§ 2. Notwithstanding any inconsistent provision of law, if the county of Albany imposes the additional one percent rate of sales and compensating use taxes authorized by section one of this act for any portion of the period during which the county is so authorized to impose such additional one percent rate of such taxes, then such county of Albany shall allocate and distribute quarterly to the cities and the area in the county outside the cities the same proportion of net collections attributable to such additional one percent rate of such taxes as such county is allocating and distributing the net collections from the county's three percent rate of such taxes as of the date this act shall have become a law, and such portion of net collections attributable to such additional one percent rate of such taxes shall be allocated and distributed to the towns and villages in such county in the same manner as the net collections attributable to such county's three percent rate of such taxes are allocated and distributed to such towns and villages as of the date this act shall have become a law. In the event that any city in the county of Albany exercises its prior right to impose tax pursuant to section 1224 of the tax law, then the county of Albany shall not be required to allocate and distribute net collections in accordance with the previous sentence for any period of time during which any such city tax is in effect.

§ 3. This act shall take effect immediately.

SUBPART B

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

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

§ 2. This act shall take effect immediately.

SUBPART C

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

(18) the county of Broome 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 March first, nineteen hundred ninety-four, and ending November thirtieth, two thousand [~~**seventeen**~~] **nineteen**;

§ 2. This act shall take effect immediately.

SUBPART D

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

(5) the county of Cattaraugus 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 March first, nineteen hundred eighty-six and ending November thirtieth, two thousand [~~**seventeen**~~] **nineteen**;

§ 2. This act shall take effect immediately.

SUBPART E

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

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

§ 2. This act shall take effect immediately.

SUBPART F

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

(38) the county of Chautauqua is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is: (i) one and one-quarter percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning March first, two thousand five and ending August thirty-first, two thousand six; (ii) one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand six and ending November thirtieth, two thousand seven; (iii) three-quarters of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand seven and ending November thirtieth, two thousand ten; (iv) one-half of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand ten and ending November thirtieth, two thousand fifteen; and (v) one percent additional to the three percent rate authorized above in this clause for such county for the period beginning December first, two thousand fifteen and ending November thirtieth, two thousand [~~seventeen~~] nineteen;

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

§ 1262-o. Disposition of net collections from the additional rate of sales and compensating use taxes in the county of Chautauqua. Notwithstanding any contrary provision of law, if the county of Chautauqua imposes the additional one and one-quarter percent rate of sales and compensating use taxes authorized by section twelve hundred ten of this article for all or any portion of the period beginning March first, two thousand five and ending August thirty-first, two thousand six, the additional one percent rate authorized by such section for all or any of the period beginning September first, two thousand six and ending November thirtieth, two thousand seven, the additional three-quarters of one percent rate authorized by such section for all or any of the period beginning December first, two thousand seven and ending November thirtieth, two thousand ten, the county shall allocate one-fifth of the net collections from the additional three-quarters of one percent to the cities, towns and villages in the county on the basis of their respective populations, determined in accordance with the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law completed and published prior to the end of the quarter for which the allocation is made, and allocate the remainder of the net collections from the additional three-quarters of one percent as follows: (1) to pay the county's expenses for Medicaid and other expenses required by law; (2) to pay for local road and bridge projects; (3) for the purposes of capital projects and repaying any debts incurred for such capital projects in the county of Chautauqua that are not otherwise paid for by revenue received from the mortgage recording tax; and (4) for deposit into a reserve fund for bonded indebtedness established pursuant to the general municipal law. Notwithstanding any contrary provision of law, if the county of Chautauqua imposes the additional one-half percent rate of sales and compensating use taxes authorized by such section twelve hundred ten for all or any of the period beginning December first, two thousand ten and ending November thirtieth, two thousand fifteen, the county shall allocate three-tenths of the net collections from the additional one-half of one percent to the cities, towns and villages in the county on the basis of their respective populations, determined in accordance with the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law completed and published prior to the end of the quarter for which the allocation is made, and allocate the remainder of the net collections from the additional one-half of one percent as follows: (1) to pay the county's expenses for Medicaid and other expenses required by law; (2) to pay for local road and bridge projects; (3) for the purposes of capital projects and repaying any debts incurred for such capital projects in the county of Chautauqua that are not otherwise paid for by revenue received from the mortgage recording tax; and (4) for deposit into a reserve fund for bonded indebtedness established pursuant to the general municipal law. Notwithstanding any contrary provision of law, if the county of Chautauqua imposes the additional one percent rate of sales and compensating use taxes authorized by such section twelve hundred ten for all or any of the period beginning December first, two thousand fifteen and ending November thirtieth, two thousand [~~seventeen~~] nineteen, the county shall allocate three-twentieths of the net collections from the additional one percent to the cities, towns and villages in the county on the basis of their respective populations, determined in accordance with the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law completed and published prior to the end of the quarter for which the allocation is made, and allocate the remainder of the net collections from the additional one percent as follows: (1) to pay the county's expenses for Medicaid and other expenses required by law; (2) to pay for local road and bridge projects; (3) for the purposes of capital projects and repaying any debts incurred for such capital projects in the county of Chautauqua that are not otherwise paid for by revenue received from the mortgage recording tax; and (4) for deposit into a reserve fund for bonded indebtedness established pursuant to the general municipal law. The net collections from the additional rates imposed pursuant to this section shall be deposited in a special fund to be created by such county separate and apart from any other funds and accounts of the county to be used for purposes above described.

§ 3. This act shall take effect immediately.

SUBPART G

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

(27) the county of Chemung 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 two, and ending November thirtieth, two thousand [~~**seventeen**~~] **nineteen**;

§ 2. This act shall take effect immediately.

SUBPART H

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

(24) the county of Chenango 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 two, and ending November thirtieth, two thousand [~~**seventeen**~~] **nineteen**;

§ 2. This act shall take effect immediately.

SUBPART I

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

(36) the county of Clinton 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 seven, and ending November thirtieth, two thousand [~~**seventeen**~~] **nineteen**;

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

(cc) The county of Clinton shall have the sole right to impose the additional one percent rate of tax which such county is authorized to impose pursuant to the authority of section twelve hundred ten of this article. Such additional rate of tax shall be in addition to any other tax which such county may impose or may be imposing pursuant to this article or any other law and such additional rate of tax shall not be subject to preemption. The maximum three percent rate referred to in this section shall be calculated without reference to the additional one percent rate of tax which the county of Clinton is authorized and empowered to adopt pursuant to section twelve hundred ten of this article. Net collections from any additional 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 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 entered into pursuant to the authority of subdivision (c) of section twelve hundred sixty-two of this article.

§ 3. This act shall take effect immediately.

SUBPART J

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

(21) the county of Columbia 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 March first, nineteen hundred ninety-five, and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

§ 2. This act shall take effect immediately.

SUBPART K

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

(12) the county of Cortland 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, nineteen hundred ninety-two and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

§ 2. This act shall take effect immediately.

SUBPART L

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

(41) the county of Delaware 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 two, and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

§ 2. This act shall take effect immediately.

SUBPART M

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

(29) the county of Dutchess 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 March first, two thousand three, and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**,

§ 2. This act shall take effect immediately.

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

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

(39) the county of Fulton 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 five, and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

§ 2. This act shall take effect immediately.

SUBPART R

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

(20) the county of Genesee 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, nineteen hundred ninety-four, and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

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

§ 3. This act shall take effect immediately.

SUBPART S

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

(15) the county of Greene 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 March first, nineteen hundred ninety-three, and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

§ 2. This act shall take effect immediately.

SUBPART T

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

(41) The county of Hamilton 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 December first, two thousand thirteen and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

§ 2. This act shall take effect immediately.

SUBPART U

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

(19) the county of Herkimer 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, nineteen hundred ninety-four, and ending November thirtieth, two thousand [~~seventeen~~] nineteen;

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

§ 1210-E. Sales and compensating use taxes within Herkimer county. In addition to the taxes imposed by section twelve hundred ten of this subpart or any other provision of law, the county of Herkimer is hereby authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing within the territorial limits of such county additional sales and compensating use taxes at the rate of one-quarter of one percent for the period beginning December first, two thousand seven and ending November thirtieth, two thousand [~~seventeen~~] nineteen, which taxes shall be identical to the taxes imposed by such county pursuant to the authority of section twelve hundred ten of this subpart. Except as hereinafter provided, all provisions of this article, including the definition and exemption provisions and the provisions relating to the administration, collection and distribution by the commissioner, shall apply for purposes of the taxes authorized by this section in the same manner and with the same force and effect as if the language of this article had been incorporated in full in this section and had expressly referred to the taxes authorized by this section; provided, however, that any provision relating to a maximum rate shall be calculated without reference to the rate of additional sales and compensating use taxes herein authorized. For purposes of part IV of this article, relating to the disposition of revenues resulting from taxes collected and administered by the commissioner, the additional sales and compensating use taxes authorized by this section imposed under the authority of section twelve hundred ten of this subpart and all provisions relating to the deposit, administration and disposition of taxes, penalties and interest relating to taxes imposed by a county under the authority of section twelve hundred ten of this subpart shall, except as otherwise provided in this section, apply to the additional sales and compensating use taxes authorized by this section.

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

§ 1262-s. Disposition of net collections from the additional one-quarter of one percent rate of sales and compensating use taxes in the county of Herkimer. Notwithstanding any contrary provision of law, if the county of Herkimer imposes the additional one-quarter of one percent rate of sales and compensating use taxes authorized by section twelve hundred ten-E of this article for all or any portion of the period beginning December first, two thousand seven and ending November thirtieth, two thousand [~~seventeen~~] nineteen, the county shall use all net collections from such additional one-quarter of one percent rate to pay the county's expenses for the construction of additional correctional facilities. The net collections from the additional rate imposed pursuant to section twelve hundred ten-E shall be deposited in a special fund to be created by such county separate and apart from any other funds and accounts of the county. Any and all remaining net collections from such additional tax, after the expenses of such construction are paid, shall be deposited by the county of Herkimer in the general fund of such county for any county purpose.

§ 4. This act shall take effect immediately.

SUBPART V

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

(37) the county of Jefferson 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 fifteen, and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

§ 2. This act shall take effect immediately.

SUBPART W

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

(36) the county of Lewis 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 four, and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

§ 2. This act shall take effect immediately.

SUBPART X

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

(32) the county of Livingston 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, two thousand three, and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

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

§ 1262-p. Disposition of net collections from the additional one percent rate of sales and compensating use taxes in the county of Livingston. Notwithstanding any contrary provision of law, if the county of Livingston imposes the additional one percent rate of sales and compensating use taxes authorized by section twelve hundred ten of this article for all or any portion of the period beginning June first, two thousand three and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**, the county shall use all net collections from such additional one percent rate to pay the county's expenses for Medicaid. The net collections from the additional one percent rate imposed pursuant to this section shall be deposited in a special fund to be created by such county separate and apart from any other funds and accounts of the county. Any and all remaining net collections from such additional one percent tax, after the Medicaid expenses are paid, shall be deposited by the county of Livingston in the general fund of such county for any county purpose.

§ 3. This act shall take effect immediately.

SUBPART Y

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

(35) the county of Madison 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, two thousand four, and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

§ 2. This act shall take effect immediately.

SUBPART Z

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

(25) the county of Monroe 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 the period beginning December first, nineteen hundred ninety-three and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

§ 2. Notwithstanding the provisions of subdivisions (b) and (c) of section 1262 and section 1262-g of the tax law, net collections, as such term is defined in section 1262 of the tax law, derived from the imposition of sales and compensating use taxes by the county of Monroe at the additional rate of one percent as authorized pursuant to clause (25) of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section one of this act, which are in addition to the current net collections derived from the imposition of such taxes at the three percent rate authorized by the opening paragraph of section 1210 of the tax law, shall be distributed and allocated as follows: for the period of December 1, 2017 through November 30, 2019 in cash, five percent to the school districts in the area of the county outside the city of Rochester, three percent to the towns located within the county, one and one-quarter percent to the villages located within the county, and ninety and three-quarters percent to the city of Rochester and county of Monroe. The amount of the ninety and three-quarters percent to be distributed and allocated to the city of Rochester and county of Monroe shall be distributed and allocated to each so that the combined total distribution and allocation to each from the sales tax revenues pursuant to sections 1262 and 1262-g of the tax law and this section shall result in the same total amount being distributed and allocated to the city of Rochester and county of Monroe. The amount so distributed and allocated to the county shall be used for county purposes. The foregoing cash payments to the school districts shall be allocated on the basis of the enrolled public school pupils, thereof, as such term is used in subdivision (b) of section 1262 of the tax law, residing in the county of Monroe. The cash payments to the towns located within the county of Monroe shall be allocated on the basis of the ratio which the population of each town, exclusive of the population of any village or portion thereof located within a town, bears to the total population of the towns, exclusive of the population of the villages located within such towns. The cash payments to the villages located within the county shall be allocated on the basis of the ratio which the population of each village bears to the total population of the villages located within the county. The term population as used in this section shall have the same meaning as used in subdivision (b) of section 1262 of the tax law.

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

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

§ 5. This act shall take effect immediately.

SUBPART AA

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

(31) the county of Montgomery 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, two thousand three, and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

§ 2. This act shall take effect immediately.

SUBPART BB

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

(2) the county of Nassau 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 percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning January first, nineteen hundred eighty-six and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**, subject to the limitation set forth in section twelve hundred sixty-two-e of this article, and also at a rate which is one-half percent additional to the three percent rate authorized above in this paragraph, and which is also additional to the three-quarters percent rate also authorized above in this clause for such county, for the period beginning September first, nineteen hundred ninety-one and ending November thirtieth, two thousand [~~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

distributed to the villages on a per capita basis using the population figures in the latest decennial federal census. Provided further, that the establishment of such village local assistance program shall preclude any village 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.

§ 3. This act shall take effect immediately.

SUBPART CC

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

(29) the county of Niagara 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 March first, two thousand three, and ending November thirtieth, two thousand [~~**seventeen**~~] **nineteen**;

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

§ 1262-n. Disposition of net collections from the additional one percent rate of sales and compensating use taxes in the county of Niagara. Notwithstanding any contrary provision of law, if the county of Niagara imposes the additional one percent rate of sales and compensating use taxes authorized by section twelve hundred ten of this article for all or any portion of the period beginning March first, two thousand three and ending November thirtieth, two thousand [~~**seventeen**~~] **nineteen**, the county shall use all net collections from such additional one percent rate to pay the county's expenses for Medicaid. The net collections from the additional one percent rate imposed pursuant to this section shall be deposited in a special fund to be created by such county separate and apart from any other funds and accounts of the county. Any and all remaining net collections from such additional one percent tax, after the Medicaid expenses are paid, shall be deposited by the county of Niagara in the general fund of such county for any county purpose.

§ 3. This act shall take effect immediately.

SUBPART DD

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

(13) the county of Oneida is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is: (i) one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, nineteen hundred ninety-two and ending November thirtieth, two thousand [~~**seventeen**~~] **nineteen**; and also (ii) at a rate which is three-quarters of one percent or one-half 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 eight and ending November thirtieth, two thousand [~~**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<u>; 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</u>, 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.

SUBPART EE

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

(37) the county of Onondaga 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 September first, two thousand four, and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

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

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

§ 4. This act shall take effect immediately.

SUBPART FF

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

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

§ 2. This act shall take effect immediately.

SUBPART GG

Section 1. Clause 35 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 192 of the laws of 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.

SUBPART KK

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

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

§ 2. This act shall take effect immediately.

SUBPART LL

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

(3) the county of Rensselaer 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, nineteen hundred ninety-four and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

§ 2. This act shall take effect immediately.

SUBPART MM

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

(23) the county of Rockland is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is: (i) five-eighths of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning March first, two thousand two, and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**; and also (ii) at a rate which is three-eighths of one percent additional to the three percent rate authorized above in this paragraph, and which is also additional to the five-eighths of one percent rate also authorized above in this clause for such county, for the period beginning March first, two thousand seven and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

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

§ 1262-1. Allocation and distribution of net collections from the additional rate of sales and compensating use tax in Rockland county. 1. Notwithstanding any provision of law to the contrary, if the county of Rockland imposes the additional five-eighths of one percent rate of tax authorized by section twelve hundred ten of this article during the period beginning March first, two thousand two, and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**, such county shall allocate and distribute twenty percent of the net collections from such additional rate to the towns and villages in the county in accordance with subdivision (c) of section twelve hundred sixty-two of this part on the basis of the ratio which the population of each such town or village bears to such county's total population; and

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

§ 3. This act shall take effect immediately.

SUBPART NN

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

(41) The county of St. Lawrence 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 December first, two thousand thirteen and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

§ 2. This act shall take effect immediately.

SUBPART OO

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

(31) the county of Schenectady is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one-half 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 three, and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

§ 2. This act shall take effect immediately.

SUBPART PP

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

(35) the county of Schoharie 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, two thousand four, and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

§ 2. This act shall take effect immediately.

SUBPART QQ

Section 1. Clause 22 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 157 of the laws of 2015, is amended to read as follows:

(22) the county of Schuyler 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, nineteen hundred ninety-nine, and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

§ 2. This act shall take effect immediately.

SUBPART RR

Section 1. Clause 28 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 198 of the laws of 2015, is amended to read as follows:

(28) the county of Seneca 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 December first, two thousand two and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

§ 2. This act shall take effect immediately.

SUBPART SS

Section 1. Clause 26 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 165 of the laws of 2015, is amended to read as follows:

(26) the county of Steuben 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, nineteen hundred ninety-two and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

§ 2. Section 1262-h of the tax law, as amended by chapter 165 of the laws of 2015, is amended to read as follows:

§ 1262-h. Allocation and distribution of net collections from the additional one percent rate of sales and compensating use taxes in Steuben county. Notwithstanding any provision of law to the contrary, of the net collections received by the county of Steuben as a result of the imposition of the additional one percent rate of tax authorized by section twelve hundred ten of this article (a) during the period beginning December first, nineteen hundred ninety-three and ending November thirtieth, nineteen hundred ninety-four, the county of Steuben shall pay or cause to be paid to the city of Hornell the sum of two hundred thousand dollars, to the city of Corning the sum of three hundred thousand dollars, and the sum of five hundred thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area. Of the net collections received by the county of Steuben as a result of the imposition of said additional one percent rate of tax authorized by section twelve hundred ten of this article during the period beginning December first, nineteen hundred ninety-four and ending November thirtieth, nineteen hundred ninety-five, the county of Steuben shall pay or cause to be paid to the city of Hornell the sum of three hundred thousand dollars, to the city of Corning the sum of four hundred fifty thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and (b) during the period beginning December first, nineteen hundred ninety-five and ending November thirtieth, two thousand seven, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of five hundred fifty thousand dollars, to the city of Corning the sum of six hundred thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and during the period beginning December first, two thousand seven and ending November thirtieth, two thousand nine, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of six hundred ten thousand dollars, to the city of Corning the sum of six hundred fifty thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and during the period beginning December first, two thousand nine and ending November thirtieth, two thousand eleven, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of seven hundred ten thousand dollars, to the city of Corning the sum of seven hundred ten thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and during the period beginning December first, two thousand eleven and ending November thirtieth, two thousand thirteen, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of seven hundred forty thousand dollars, to the city of Corning the sum of seven hundred forty thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and during the period beginning December first, two thousand thirteen and ending November thirtieth, two thousand fifteen, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of seven hundred sixty-five thousand dollars, to the city of Corning the sum of seven hundred sixty-five thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and during the period beginning December first, two thousand fifteen and ending November thirtieth, two thousand seventeen, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of seven hundred sixty-five thousand dollars, to the city of Corning the sum of seven hundred sixty-five thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area**; and during the period beginning December first, two thousand seventeen and ending November thirtieth, two thousand nineteen, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of seven hundred eighty thousand dollars, to the city of Corning the sum of seven hundred eighty thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area**.

§ 3. This act shall take effect immediately.

SUBPART TT

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

(14) the county of Suffolk 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, two thousand one and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

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

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

§ 3. This act shall take effect immediately.

SUBPART UU

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

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

taxes at a rate that is: (i) one-half 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 three, and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**; and (ii) an additional one-half of one percent in addition to the other rates authorized above in this paragraph for such county for the period beginning June first, two thousand seven and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

§ 2. This act shall take effect immediately.

SUBPART VV

Section 1. Clause 17 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 282 of the laws of 2015, is amended to read as follows:

(17) the county of Tioga is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is: (i) one-half of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, nineteen hundred ninety-three, and ending November thirtieth, two thousand three; and (ii) one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand five, and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

§ 2. This act shall take effect immediately.

SUBPART WW

Section 1. Clause 11 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 276 of the laws of 2015, is amended to read as follows:

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

§ 2. This act shall take effect immediately.

SUBPART XX

Section 1. Clause 7 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 181 of the laws of 2015, is amended to read as follows:

(7) the county of Ulster 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 two and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

§ 2. Section 3 of chapter 200 of the laws of 2002 amending the tax law relating to certain tax rates imposed by the county of Ulster, as amended by chapter 181 of the laws of 2015, is amended to read as follows:

§ 3. If, pursuant to the authority of this act, the county of Ulster imposes sales and compensating use taxes at a rate greater than three percent for all or any portion of the period commencing September 1, 2002, and ending November 30, [~~2017~~] **2019**, net collections from such additional rate of tax imposed during such period shall be deemed to be, and shall be included in, net collections subject to such county's existing agreement with the city of Kingston entered into pursuant to subdivision (c) of section 1262 of the tax law and such net collections shall be allocated in accordance with such agreement.

§ 3. This act shall take effect immediately.

SUBPART YY

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

(34) the county of Wayne 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 December first, two thousand five, and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

§ 2. This act shall take effect immediately.

SUBPART ZZ

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

(6) the county of Wyoming 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, nineteen hundred ninety-two and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

§ 2. This act shall take effect immediately.

SUBPART AAA

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

(30) the county of Yates 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 three, and ending November thirtieth, two thousand [~~seventeen~~] **nineteen**;

§ 2. This act shall take effect immediately.

SUBPART BBB

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

(6) the city 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 city 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 CCC

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

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

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

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

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

SUBPART DDD

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

(4) the city of New Rochelle 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 city for the period beginning September first, nineteen hundred ninety-three and ending December thirty-first, two thousand [~~seventeen~~] **nineteen**;

§ 2. This act shall take effect immediately.

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

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

PART B

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

SUBPART A

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

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

§ 2. This act shall take effect immediately.

SUBPART B

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

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

§ 2. This act shall take effect immediately.

SUBPART C

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

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

§ 2. This act shall take effect immediately.

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

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

PART C

Section 1. This part enacts into law legislation providing for the imposition of a county recording tax on obligation secured by a mortgage on real property. Each component is wholly contained within a Subpart identified as Subparts A through H. The effective date for each particular provision contained within a Subpart is set forth in the last section of such Subpart. Any provision of any section contained within a Subpart, including the effective date of the Subpart, which makes reference to a section "of this act", when used in connection with that particular component, shall be deemed to mean and refer to the corresponding section of the subpart in which it is found. Section three of this part sets forth the general effective date of this part.

SUBPART A

Section 1. Section 2 of 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, as amended by chapter 281 of the laws of 2015, is amended to read as follows:

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

§ 2. This act shall take effect immediately.

SUBPART B

Section 1. Section 2 of 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, as amended by chapter 296 of the laws of 2015, is amended to read as follows:

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

§ 2. This act shall take effect immediately.

SUBPART C

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

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

§ 2. This act shall take effect immediately.

SUBPART D

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

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

upon which such tax takes effect and a tax of fifty cents on such mortgage if the principal debt or obligation which is or by any contingency may be secured by such mortgage is less than one hundred dollars.

§ 2. This act shall take effect immediately.

SUBPART E

Section 1. Section 2 of 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, as amended by chapter 161 of the laws of 2015, is amended to read as follows:

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

§ 2. This act shall take effect immediately.

SUBPART F

Section 1. Section 2 of 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, as amended by chapter 301 of the laws of 2015, is amended to read as follows:

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

§ 2. This act shall take effect immediately.

SUBPART G

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

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

§ 2. This act shall take effect immediately.

SUBPART H

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

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

§ 2. This act shall take effect immediately.

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

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

PART D

Section 1. Section 2 of 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, as amended by chapter 308 of the laws of 2015, is amended to read as follows:

§ 2. This act shall take effect immediately and shall expire and be deemed repealed on December 31, [~~**2017**~~] <u>**2019**</u>.

§ 2. This act shall take effect immediately.

PART E

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

(A) "Tenant" means a person who, as lessee, enters into a space lease with a landlord for a term of ten years or more commencing on or after September first, two thousand five, but not later than, in the case of a space lease with respect to leased premises located in eligible areas as defined in clause (i) of subparagraph (D) of this paragraph, September first, two thousand [~~**seventeen**~~] <u>**nineteen**</u> and, in the case of a space lease with respect to leased premises located in eligible areas as defined in clause (ii) of subparagraph (D) of this paragraph not later than September first, two thousand [~~**nineteen**~~] <u>**twenty-one**</u>, of premises for use as commercial office space in buildings located or to be located in the eligible areas. A person who currently occupies premises for use as commercial office space under an existing lease in a building in the eligible areas shall not be eligible for exemption under this subdivision unless such existing lease, in the case of a space lease with respect to leased premises located in eligible areas as defined in clause (i) of subparagraph (D) of this paragraph expires according to its terms before September first, two thousand [~~**seventeen**~~] <u>**nineteen**</u> or such existing lease, in the case of a space lease with respect to leased premises located in eligible areas as defined in clause (ii) of subparagraph (D) of this paragraph and such person enters into a space lease, for a term of ten years or more commencing on or after September first, two thousand five, of premises for use as commercial office space in a building located or to be located in the eligible areas, provided that such space lease with respect to leased premises located in eligible areas as defined in clause (i) of subparagraph (D) of this paragraph commences no later than September first, two thousand [~~**seventeen**~~] <u>**nineteen**</u>, and provided that such space lease with respect to leased premises located in eligible areas as defined in clause (ii) of subparagraph (D) of this paragraph commences no later than September first, two thousand [~~**nineteen**~~] <u>**twenty-one**</u> and provided, further, that such space lease shall expire no earlier than ten years after the expiration of the original lease.

§ 2. Section 2 of part C of chapter 2 of the laws of 2005 amending the tax law relating to exemptions from sales and use taxes, as amended by section 34 of part A of chapter 20 of the laws of 2015, is amended to read as follows:

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

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

(b) No eligible business shall be authorized to receive a credit under any local law enacted pursuant to this article until the premises with respect to which it is claiming the credit meet the requirements in the definition of eligible premises and until it has obtained a certification of eligibility from the mayor of such city or an agency designated by such mayor, and an annual certification from such mayor or an agency designated by such mayor as to the number of eligible aggregate employment shares maintained by such eligible business that may qualify for obtaining a tax credit for the eligible business' taxable year. Any written documentation submitted to such mayor or such agency or agencies in order to obtain any such certification shall be deemed a written instrument for purposes of section 175.00 of the penal law. Such local law may provide for application fees to be determined by such mayor or such agency or agencies. No such certification of eligibility shall be issued under any local law enacted pursuant to this article to an eligible business on or after July first, two thousand [~~seventeen~~] **nineteen** unless:

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

(2) prior to such date improvements have been commenced on such premises or parcel, which improvements will meet the requirements of subdivision (e) of section twenty-five-y of this article relating to expenditures for improvements;

(3) prior to such date such business submits a preliminary application for a certification of eligibility to such mayor or such agency or agencies with respect to a proposed relocation to such particular premises; and

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

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

(b) No eligible business or special eligible business shall be authorized to receive a credit against tax under any local law enacted pursuant to this article until the premises with respect to which it is claiming the credit meet the requirements in the definition of eligible premises and until it has obtained a certification of eligibility from the mayor of such city or any agency designated by such mayor, and an annual certification from such mayor or an agency designated by such mayor as to the number of eligible aggregate employment shares maintained by such eligible business or such special eligible business that may qualify for obtaining a tax credit for the eligible business' taxable year. No special eligible business shall be authorized to receive a credit against tax under the provisions of this article unless the number of relocated employee base shares calculated pursuant to subdivision (o) of section twenty-five-dd of this article is equal to or greater than the lesser of twenty-five percent of the number of New York city base shares calculated pursuant to subdivision (p) of such section and two hundred fifty employment shares. Any written documentation submitted to such mayor or such agency or agencies in order to obtain any such certification shall be deemed a written instrument for purposes of section 175.00 of the penal law. Such local law may provide for application fees to be determined by such mayor or such agency or agencies. No certification of eligibility shall be issued under any local law enacted pursuant to this article to an eligible business on or after July first, two thousand [~~seventeen~~] **nineteen** unless:

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

(2) prior to such date improvements have been commenced on such premises or parcel, which improvements will meet the requirements of subdivision (e) of section twenty-five-dd of this article relating to expenditures for improvements;

(3) prior to such date such business submits a preliminary application for a certification of eligibility to such mayor or such agency or agencies with respect to a proposed relocation to such premises; and

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

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

(b) No eligible business shall be authorized to receive a credit against tax or a reduction in base rent subject to tax under the provisions of this chapter, and of title eleven of the code as described in subdivision (a) of this section, until the premises with respect to which it is claiming the credit meet the requirements in the definition of eligible premises and until it has obtained a certification of eligibility from the mayor or an agency designated by the mayor, and an annual certification from the mayor or an agency designated by the mayor as to the number of eligible aggregate employment shares maintained by such eligible business that may qualify for obtaining a tax credit for the eligible business' taxable year. Any written documentation submitted to the mayor or such agency or agencies in order to obtain any such certification shall be deemed a written instrument for purposes of section 175.00 of the penal law. Application fees for such certifications shall be determined by the mayor or such agency or agencies. No certification of eligibility shall be issued to an eligible business on or after July first, two thousand [~~seventeen~~] **nineteen** unless:

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

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

(2) prior to such date improvements have been commenced on such premises or parcel which improvements will meet the requirements of subdivision (e) of section 22-621 of this chapter relating to expenditures for improvements;

(3) prior to such date such business submits a preliminary application for a certification of eligibility to such mayor or such agency or agencies with respect to a proposed relocation to such particular premises; and

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

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

(b) No eligible business or special eligible business shall be authorized to receive a credit against tax under the provisions of this chapter, and of title eleven of the code as described in subdivision (a) of this section, until the premises with respect to which it is claiming the credit meet the requirements in the definition of eligible premises and until it has obtained a certification of eligibility from the mayor or an agency designated by the mayor, and an annual certification from the mayor or an agency designated by the mayor as to the number of eligible aggregate employment shares maintained by such eligible business or special eligible business that may qualify for obtaining a tax credit for the eligible business' taxable year. No special eligible business shall be authorized to receive a credit against tax under the provisions of this chapter and of title eleven of the code unless the number of relocated employee base shares calculated pursuant to subdivision (o) of section 22-623 of this chapter is equal to or greater than the lesser of twenty-five percent of the number of New York city base shares calculated pursuant to subdivision (p) of such section 22-623, and two hundred fifty employment shares. Any written documentation submitted to the mayor or such agency or agencies in order to obtain any such certification shall be deemed a written instrument for purposes of section 175.00 of the penal law. Application fees for such certifications shall be determined by the mayor or such agency or agencies. No certification of eligibility shall be issued to an eligible business on or after July first, two thousand [~~seventeen~~] **nineteen** unless:

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

(2) prior to such date improvements have been commenced on such premises or parcel, which improvements will meet the requirements of subdivision (e) of section 22-623 of this chapter relating to expenditures for improvements;

(3) prior to such date such business submits a preliminary application for a certification of eligibility to such mayor or such agency or agencies with respect to a proposed relocation to such premises; and

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

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

§ 7. Paragraph 1 of subdivision (b) of section 25-s of the general city law, as amended by section 39 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 title two-D or two-F of article four of the real property tax law, or would be eligible to receive benefits under such article except that such property is exempt from real property taxation and the requirements of paragraph (b) of subdivision seven of section four hundred eighty-nine-dddd of such title two-D, or the requirements of subparagraph (ii) of paragraph (b) of subdivision five of section four hundred eighty-nine-cccccc of such title two-F, 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 title two-D or two-F, whichever is applicable, has been made, and that such real property is located in an eligible area; or

§ 8. Paragraph 3 of subdivision (b) of section 25-s of the general city law, as amended by section 40 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

§ 9. Paragraph 5 of subdivision (b) of section 25-s of the general city law, as amended by section 41 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

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

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

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

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

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

(2) has obtained approval after the thirtieth day of June, nineteen hundred ninety-five and before the first day of July, 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 building or structure by construction or renovation, 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 earlier of (i) the issuance by such agency of bonds for such financing, or (ii) the conveyance of title to such building or structure to such agency; or

(3) is owned by the city of New York or the New York state urban development corporation, or a subsidiary corporation 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 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

shall receive a rebate pursuant to this chapter until it has obtained a certification as an eligible energy user, qualified eligible energy user, on-site cogenerator, clean on-site cogenerator or special eligible energy user, respectively, from the commissioner of small business services. No such certification for a qualified eligible energy user shall be issued on or after July first, two thousand three. No such certification of any other eligible energy user, on-site cogenerator or clean on-site cogenerator shall be issued on or after July first, two thousand [~~seventeen~~] **nineteen**. The commissioner of small business services, after notice and hearing, may revoke a certification issued pursuant to this subdivision where it is found that eligibility criteria have not been met or that compliance with conditions for continued eligibility has not been maintained. The corporation counsel may maintain a civil action to recover an amount equal to any benefits improperly obtained.

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

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

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

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

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

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

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

(iii) With respect to the eligible premises defined in subparagraph (ii) of paragraph (b) or paragraph (c) of subdivision ten of section four hundred ninety-nine-aa of this title and for purposes of determining whether the amount of expenditures required by subdivision one of this section have been satisfied, expenditures on improvements to the common areas of an eligible building shall be included only if work on such improvements commenced and the expenditures are made on or after July first, two thousand five and on or before December thirty-first, two thousand [~~eighteen~~] **twenty**; provided, however, that expenditures on improvements to the common areas of an eligible building made prior to three years before the lease commencement date shall not be included.

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

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

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

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

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

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

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

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

(a) An eligible tenant of eligible taxable premises shall be allowed a special reduction in determining the taxable base rent for such eligible taxable premises. Such special reduction shall be allowed with respect to the rent for such eligible taxable premises for a period not exceeding sixty months or, with respect to a lease commencing on or after April first, nineteen hundred ninety-seven with an initial lease term of less than five years, but not less than three years, for a period not exceeding thirty-six months, commencing on the rent commencement date applicable to such eligible taxable premises, provided, however, that in no event shall any special reduction be allowed for any period beginning after March thirty-first, two thousand [~~twenty-four~~] **twenty-six**. For purposes of applying such special reduction, the base rent for the base year shall, where necessary to determine the amount of the special reduction allowable with respect to any number of months falling within a tax period, be prorated by dividing the base rent for the base year by twelve and multiplying the result by such number of months.

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

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

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

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

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

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

(1) Application for benefits pursuant to this part may be made immediately following the effective date of the local law that added this section and continuing until March first, two thousand [~~nineteen~~] **twenty-one**.

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

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

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

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

PART F

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

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

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

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

(1) a tax on the personal income of residents of such city, at the rates provided for under subsection (a) of section thirteen hundred four of this article for taxable years beginning before two thousand [~~eighteen~~] **twenty**, and at the rates provided for under subsection (b) of section thirteen hundred four of this article 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 subsection (b) are rendered inapplicable and the rates set forth in such subsection (a) are rendered applicable, then the tax for such taxable year shall be at the rates provided under subparagraph (A) of paragraphs one, two and three of such subsection (a),

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

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

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

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

taxable income of every city resident surviving spouse shall be determined in accordance with the following table:

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

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

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

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

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

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

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

If the city taxable income is:	The tax is:
Not over $12,000	1.18% of the city taxable income
Over $12,000 but not over $25,000	$142 plus 1.435% of excess over $12,000
Over $25,000 but not over $50,000	$328 plus 1.455% of excess over $25,000
Over $50,000	$692 plus 1.48% of excess over $50,000

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

(a) (1) In addition to any other taxes authorized by this article, any city imposing such taxes is hereby authorized and empowered to adopt and amend local laws imposing in any such city for each taxable year beginning after nineteen hundred ninety but before two thousand [~~eighteen~~] **twenty**, an additional tax on the city taxable income of every city resident 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 applicable, then the tax for such taxable year shall be at the rates provided under subparagraph (A) of paragraphs one, two and three of such subdivision (a).

§ 7. Subdivision (b) 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:

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

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

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

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

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

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

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

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

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

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

over $50,000	over $25,000
Over $50,000	$692 plus 1.48% of excess over $50,000

§ 8. Paragraph 1 of subdivision (a) of section 11-1704.1 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:

(1) In addition to any other taxes imposed by this chapter, there is hereby imposed for each taxable year beginning after nineteen hundred ninety but before two thousand [~~eighteen~~] **twenty**, an additional tax on the city taxable income of every city resident 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 11-1701 and section 11-1704 of this subchapter; 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 11-1701.

§ 9. Subdivision (a) of section 11-2002 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) There are hereby imposed and there shall be paid sales taxes at the rate of four and one-half percent on receipts from every sale of the services of beauty, barbering, hair restoring, manicuring, pedicuring, electrolysis, massage services and similar services, and every sale of services by weight control salons, health salons, gymnasiums, turkish and sauna bath and similar establishments and every charge for the use of such facilities, whether or not any tangible personal property is transferred in conjunction therewith; but excluding services rendered by a physician, osteopath, dentist, nurse, physiotherapist, chiropractor, podiatrist, optometrist, ophthalmic dispenser or a person performing similar services licensed under title eight of the education law, as amended, and excluding such services when performed on pets and other animals, as authorized by subdivision (a) of section twelve hundred twelve-A of the tax law. Provided, however, that the tax hereby imposed shall not be imposed after November thirtieth, two thousand [~~seventeen~~] **nineteen**.

§ 10. The opening paragraph of subdivision (a) of section 11-2040 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:

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

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

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

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

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

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

§ 2. This act shall expire on December 31, [~~2017~~] **2019**, provided, however, that it is hereby declared to be the express intention of the legislature that the provisions of section one of this act, except with respect to the enforcement and collection of any tax arising thereunder, shall remain in full force and effect only until the date of such expiration, at which time the provisions of law amended by this act shall be continued in full force and effect as they existed prior to the enactment of this act.

§ 14. This act shall take effect immediately.

PART G

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

§ 34. This act shall take effect July 1, 2002; provided, that sections one through twenty, twenty-four, and twenty-six through thirty of this act shall expire and be deemed repealed June 30, [~~2017~~] **2019** provided, further, that notwithstanding any provision of article 5 of the general construction law, on June 30, [~~2017~~] **2019** the provisions of subdivisions 3, 5, and 8, paragraph b of subdivision 13, subdivision 14, paragraphs b, d, and e of subdivision 15, and subdivisions 17 and 21 of section 2554 of the education law as repealed by section three of this act, subdivision 1 of section 2590-b of the education law as repealed by section six of this act, paragraph (a) of subdivision 2 of section 2590-b of the education law as repealed by section seven of this act, section 2590-c of the education law as repealed by section eight of this act, paragraph c of subdivision 2 of section 2590-d of the education law as repealed by section twenty-six of this act, subdivision 1 of section 2590-e of the education law as repealed by section twenty-seven of this act, subdivision 28 of section 2590-h of the education law as repealed by section twenty-eight of this act, subdivision 30 of section 2590-h of the education law as repealed by section twenty-nine of this act, subdivision 30-a of section 2590-h of the education law as repealed by section thirty of this act shall be revived and be read as such provisions existed in law on the date immediately preceding the effective date of this act; provided, however, that sections seven and eight of this act shall take effect on November 30, 2003; provided further that the amendments to subdivision 25 of section 2554 of the education law made by section two of this act shall be subject to the expiration and reversion of such subdivision pursuant to section 12 of chapter 147 of the laws of 2001, as amended, when upon such date the provisions of section four of this act shall take effect.

§ 2. Subdivision 12 of section 17 of 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, as amended by section 2 of part O of chapter 73 of the laws of 2016, is amended to read as follows:

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

§ 3. This act shall take effect immediately.

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

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