STATE OF NEW YORK

5578

2017-2018 Regular Sessions

IN SENATE

April 17, 2017

Introduced by Sen. LITTLE -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to extending the expiration of the authorization granted to the county of Clinton to impose an additional rate of sales and compensating use tax

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

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

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

LBD11079-01-7

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.