

STATE OF NEW YORK

5915

2017-2018 Regular Sessions

IN SENATE

May 5, 2017

Introduced by Sen. YOUNG -- 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 and amending the provisions authorizing the county of Chautauqua to impose additional sales and compensating use taxes

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

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

4 (v) one percent additional to the three percent rate authorized above
5 in this clause for such county for the period beginning December first,
6 two thousand fifteen and ending November thirtieth, two thousand [~~seven-~~
7 ~~teen~~] nineteen;

8 § 2. Section 1262-o of the tax law, as amended by section 7 of chapter
9 332 of the laws of 2015, is amended to read as follows:

10 § 1262-o. Disposition of net collections from the additional rate of
11 sales and compensating use taxes in the county of Chautauqua. Notwith-
12 standing any contrary provision of law, if the county of Chautauqua
13 imposes the additional one and one-quarter percent rate of sales and
14 compensating use taxes authorized by section twelve hundred ten of this
15 article for all or any portion of the period beginning March first, two
16 thousand five and ending August thirty-first, two thousand six, the
17 additional one percent rate authorized by such section for all or any of
18 the period beginning September first, two thousand six and ending Novem-
19 ber thirtieth, two thousand seven, the additional three-quarters of one
20 percent rate authorized by such section for all or any of the period
21 beginning December first, two thousand seven and ending November thirti-
22 eth, two thousand ten, the county shall allocate one-fifth of the net
23 collections from the additional three-quarters of one percent to the

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

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

56 § 3. This act shall take effect immediately.