

STATE OF NEW YORK

5960

2017-2018 Regular Sessions

IN SENATE

May 8, 2017

Introduced by COMMITTEE ON RULES -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT 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

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

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

4 (2) the county of Nassau is hereby further authorized and empowered to
5 adopt and amend local laws, ordinances or resolutions imposing such
6 taxes at a rate which is three-quarters percent additional to the three
7 percent rate authorized above in this paragraph for such county for the
8 period beginning January first, nineteen hundred eighty-six and ending
9 November thirtieth, two thousand ~~seventeen~~ nineteen, subject to the
10 limitation set forth in section twelve hundred sixty-two-e of this arti-
11 cle, and also at a rate which is one-half percent additional to the
12 three percent rate authorized above in this paragraph, and which is also
13 additional to the three-quarters percent rate also authorized above in
14 this clause for such county, for the period beginning September first,
15 nineteen hundred ninety-one and ending November thirtieth, two thousand
16 ~~seventeen~~ nineteen;

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

20 § 1262-e. Establishment of local government assistance programs in
21 Nassau county. 1. Towns and cities. Notwithstanding any other provision
22 of law to the contrary, for the calendar year beginning on January
23 first, nineteen hundred ninety-eight and continuing through the calendar

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

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1 year beginning on January first, two thousand ~~seventeen~~ nineteen, the
2 county of Nassau shall enact and establish a local government assistance
3 program for the towns and cities within such county to assist such towns
4 and cities to minimize real property taxes; defray the cost and expense
5 of the treatment, collection, management, disposal, and transportation
6 of municipal solid waste, and to comply with the provisions of chapter
7 two hundred ninety-nine of the laws of nineteen hundred eighty-three;
8 and defray the cost of maintaining conservation and environmental
9 control programs. Such special assistance program for the towns and
10 cities within such county and the funding for such program shall equal
11 one-third of the revenues received by such county from the imposition of
12 the three-quarters percent sales and use tax during calendar years two
13 thousand one, two thousand two, two thousand three, two thousand four,
14 two thousand five, two thousand six, two thousand seven, two thousand
15 eight, two thousand nine, two thousand ten, two thousand eleven, two
16 thousand twelve, two thousand thirteen, two thousand fourteen, two thou-
17 sand fifteen, two thousand sixteen, ~~and~~ two thousand seventeen, two
18 thousand eighteen and two thousand nineteen additional to the regular
19 three percent rate authorized for such county in section twelve hundred
20 ten of this article. The monies for such special local assistance shall
21 be paid and distributed to the towns and cities on a per capita basis
22 using the population figures in the latest decennial federal census.
23 Provided further, that notwithstanding any other law to the contrary,
24 the establishment of such special assistance program shall preclude any
25 city or town within such county from preempting or claiming under any
26 other section of this chapter the revenues derived from the additional
27 tax authorized by section twelve hundred ten of this article. Provided
28 further, that any such town or towns may, by resolution of the town
29 board, apportion all or a part of monies received in such special
30 assistance program to an improvement district or special district
31 account within such town or towns in order to accomplish the purposes of
32 this special assistance program.

33 2. Villages. Notwithstanding any other provision of law to the contra-
34 ry, for the calendar year beginning on January first, nineteen hundred
35 ninety-eight and continuing through the calendar year beginning on Janu-
36 ary first, two thousand ~~seventeen~~ nineteen, the county of Nassau, by
37 local law, is hereby empowered to enact and establish a local government
38 assistance program for the villages within such county to assist such
39 villages to minimize real property taxes; defray the cost and expense of
40 the treatment, collection, management, disposal, and transportation of
41 municipal solid waste; and defray the cost of maintaining conservation
42 and environmental control programs. The funding of such local assistance
43 program for the villages within such county may be provided by Nassau
44 county during any calendar year in which such village local assistance
45 program is in effect and shall not exceed one-sixth of the revenues
46 received from the imposition of the three-quarters percent sales and use
47 tax that are remaining after the towns and cities have received their
48 funding pursuant to the provisions of subdivision one of this section.
49 The funding for such village local assistance program shall be paid and
50 distributed to the villages on a per capita basis using the population
51 figures in the latest decennial federal census. Provided further, that
52 the establishment of such village local assistance program shall
53 preclude any village within such county from preempting or claiming
54 under any other section of this chapter the revenues derived from the
55 additional tax authorized by section twelve hundred ten of this article.

56 § 3. This act shall take effect immediately.