

STATE OF NEW YORK

10230

IN ASSEMBLY

March 27, 2020

Introduced by M. of A. BUTTENSCHON -- read once and referred to the Committee on Ways and Means

AN ACT 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

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

1 Section 1. Clause 13 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by section 1 of subpart DD of
3 part A of chapter 61 of the laws of 2017, is amended to read as follows:

4 (13) the county of Oneida is hereby further authorized and empowered
5 to adopt and amend local laws, ordinances or resolutions imposing such
6 taxes at a rate which is: (i) one percent additional to the three
7 percent rate authorized above in this paragraph for such county for the
8 period beginning September first, nineteen hundred ninety-two and ending
9 November thirtieth, two thousand ~~twenty~~ twenty-three; and also (ii) at
10 a rate which is three-quarters of one percent or one-half of one percent
11 additional to the three percent rate authorized above in this paragraph,
12 and which is also additional to the one percent rate also authorized
13 above in this clause for such county, for the period beginning December
14 first, two thousand eight and ending November thirtieth, two thousand
15 ~~twenty~~ twenty-three;

16 § 2. Section 1262-g of the tax law, as amended by section 2 of subpart
17 DD of part A of chapter 61 of the laws of 2017, is amended to read as
18 follows:

19 § 1262-g. Oneida county allocation and distribution of net collections
20 from the additional one percent rate of sales and compensating use
21 taxes. Notwithstanding any contrary provision of law, if the county of
22 Oneida imposes sales and compensating use taxes at a rate which is one
23 percent additional to the three percent rate authorized by section
24 twelve hundred ten of this article, as authorized by such section, (a)
25 where a city in such county imposes tax pursuant to the authority of
26 subdivision (a) of such section twelve hundred ten, such county shall

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

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1 allocate, distribute and pay in cash quarterly to such city one-half of
2 the net collections attributable to such additional one percent rate of
3 the county's taxes collected in such city's boundaries; (b) where a city
4 in such county does not impose tax pursuant to the authority of such
5 subdivision (a) of such section twelve hundred ten, such county shall
6 allocate, distribute and pay in cash quarterly to such city not so
7 imposing tax a portion of the net collections attributable to one-half
8 of the county's additional one percent rate of tax calculated on the
9 basis of the ratio which such city's population bears to the county's
10 total population, such populations as determined in accordance with the
11 latest decennial federal census or special population census taken
12 pursuant to section twenty of the general municipal law completed and
13 published prior to the end of the quarter for which the allocation is
14 made, which special census must include the entire area of the county;
15 and (c) provided, however, that such county shall dedicate the first one
16 million five hundred thousand dollars of net collections attributable to
17 such additional one percent rate of tax received by such county after
18 the county receives in the aggregate eighteen million five hundred thou-
19 sand dollars of net collections from such additional one percent rate of
20 tax imposed for any of the periods: September first, two thousand twelve
21 through August thirty-first, two thousand thirteen; September first, two
22 thousand thirteen through August thirty-first, two thousand fourteen;
23 and September first, two thousand fourteen through August thirty-first,
24 two thousand fifteen; September first, two thousand fifteen through
25 August thirty-first, two thousand sixteen; and September first, two
26 thousand sixteen through August thirty-first, two thousand seventeen;
27 September first, two thousand seventeen through August thirty-first, two
28 thousand eighteen; ~~[and]~~ September first, two thousand eighteen through
29 August thirty-first, two thousand twenty; and September first, two thou-
30 sand twenty through August thirty-first, two thousand twenty-three, to
31 an allocation on a per capita basis, utilizing figures from the latest
32 decennial federal census or special population census taken pursuant to
33 section twenty of the general municipal law, completed and published
34 prior to the end of the year for which such allocation is made, which
35 special census must include the entire area of such county, to be allo-
36 cated and distributed among the towns of Oneida county by appropriation
37 of its board of legislators; provided, further, that nothing herein
38 shall require such board of legislators to make any such appropriation
39 until it has been notified by any town by appropriate resolution and, in
40 any case where there is a village wholly or partly located within a
41 town, a resolution of every such village, embodying the agreement of
42 such town and village or villages upon the amount of such appropriation
43 to be distributed to such village or villages out of the allocation to
44 the town or towns in which it is located.

45 § 3. This act shall take effect immediately.