

STATE OF NEW YORK

9956

IN ASSEMBLY

March 3, 2020

Introduced by M. of A. GANTT -- 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 Monroe

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

1 Section 1. Clause 25 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by section 1 of subpart Z of
3 part A of chapter 61 of the laws of 2017, is amended to read as follows:

4 (25) the county of Monroe 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 one percent additional to the three percent
7 rate authorized above in this paragraph for the period beginning Decem-
8 ber first, nineteen hundred ninety-three and ending November thirtieth,
9 two thousand [~~twenty~~] twenty-three;

10 § 2. Notwithstanding the provisions of subdivisions (b) and (c) of
11 section 1262 and section 1262-g of the tax law, net collections, as such
12 term is defined in section 1262 of the tax law, derived from the imposi-
13 tion of sales and compensating use taxes by the county of Monroe at the
14 additional rate of one percent as authorized pursuant to clause (25) of
15 subparagraph (i) of the opening paragraph of section 1210 of the tax
16 law, as amended by section one of this act, which are in addition to the
17 current net collections derived from the imposition of such taxes at the
18 three percent rate authorized by the opening paragraph of section 1210
19 of the tax law, shall be distributed and allocated as follows: for the
20 period of December 1, 2020 through November 30, 2023 in cash, five
21 percent to the school districts in the area of the county outside the
22 city of Rochester, three percent to the towns located within the county,
23 one and one-quarter percent to the villages located within the county,
24 and ninety and three-quarters percent to the city of Rochester and coun-
25 ty of Monroe. The amount of the ninety and three-quarters percent to be
26 distributed and allocated to the city of Rochester and county of Monroe
27 shall be distributed and allocated to each so that the combined total
28 distribution and allocation to each from the sales tax revenues pursuant

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

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1 to sections 1262 and 1262-g of the tax law and this section shall result
2 in the same total amount being distributed and allocated to the city of
3 Rochester and county of Monroe. The amount so distributed and allocated
4 to the county shall be used for county purposes. The foregoing cash
5 payments to the school districts shall be allocated on the basis of the
6 enrolled public school pupils, thereof, as such term is used in subdivi-
7 sion (b) of section 1262 of the tax law, residing in the county of
8 Monroe. The cash payments to the towns located within the county of
9 Monroe shall be allocated on the basis of the ratio which the population
10 of each town, exclusive of the population of any village or portion
11 thereof located within a town, bears to the total population of the
12 towns, exclusive of the population of the villages located within such
13 towns. The cash payments to the villages located within the county shall
14 be allocated on the basis of the ratio which the population of each
15 village bears to the total population of the villages located within the
16 county. The term population as used in this section shall have the same
17 meaning as used in subdivision (b) of section 1262 of the tax law.

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

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

28 § 5. This act shall take effect immediately.