

# STATE OF NEW YORK

6427

2025-2026 Regular Sessions

## IN ASSEMBLY

March 4, 2025

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

AN ACT to amend the tax law, in relation to revising the period of authorization for the county of Westchester's additional one percent rate of sales and compensating use tax; and to amend chapter 272 of the laws of 1991, amending the tax law relating to the method of disposition of sales and compensating use tax revenue in Westchester county and enacting the Westchester county spending limitation act, in relation to revising the period of authorization for the county of Westchester's additional one percent rate of sales and compensating use tax

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

1 Section 1. Clause 42 of subparagraph (i) of the opening paragraph of  
2 section 1210 of the tax law, as amended by chapter 272 of the laws of  
3 2023, is amended to read as follows:  
4 (42) the county of Westchester is hereby further authorized and  
5 empowered to adopt and amend local laws, ordinances or resolutions  
6 imposing such taxes at a rate that is one percent additional to the  
7 three percent rate authorized above in this paragraph for such county  
8 for the period beginning August first, two thousand nineteen and ending  
9 November thirtieth, two thousand [~~twenty-five~~] twenty-seven;  
10 § 2. Subdivision e of section 4 and sections 5, 7 and 16 of chapter  
11 272 of the laws of 1991, amending the tax law relating to the method of  
12 disposition of sales and compensating use tax revenue in Westchester  
13 county and enacting the Westchester county spending limitation act, as  
14 amended by chapter 272 of the laws of 2023, are amended to read as  
15 follows:  
16 e. "Spending limitation" means the maximum amount of county spending  
17 established in county fiscal years 1992, 1993, 1994, 1995, 1996, 1997,  
18 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009,

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

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1 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021,  
2 2022, 2023, 2024 [~~and~~], 2025, 2026 and 2027.

3 § 5. Establishment of annual spending limitation. a. For county fiscal  
4 years 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002,  
5 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014,  
6 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024 [~~and~~], 2025,  
7 2026 and 2027 there shall be in effect an annual spending limitation.

8 The spending limitation shall be derived from a fixed percentage  
9 reflecting the ratio of base year spending to county personal income.

10 County personal income for such calculation shall be for the period  
11 January 1, 1986 through December 31, 1986. Such percentage shall be  
12 applied to county personal income for the period January 1, 1989 through  
13 December 31, 1989, to determine the spending limitation for county  
14 fiscal year 1992; to determine the spending limitation for county fiscal  
15 year 1993, such percentage shall be applied to county personal income  
16 for the period January 1, 1990 through December 31, 1990; to determine  
17 the spending limitation for county fiscal year 1994, such percentage  
18 shall be applied to county personal income for the period January 1,  
19 1991 through December 31, 1991; to determine the spending limitation for  
20 county fiscal year 1995, such percentage shall be applied to county  
21 personal income for the period January 1, 1992 through December 31,  
22 1992; to determine the spending limitation for county fiscal year 1996,  
23 such percentage shall be applied to county personal income for the peri-  
24 od January 1, 1993 through December 31, 1993; to determine the spending  
25 limitation for county fiscal year 1997, such percentage shall be applied  
26 to county personal income for the period January 1, 1994 through Decem-  
27 ber 31, 1994; to determine the spending limitation for county fiscal  
28 year 1998, such percentage shall be applied to county personal income  
29 for the period January 1, 1995 through December 31, 1995; to determine  
30 the spending limitation for county fiscal year 1999, such percentage  
31 shall be applied to county personal income for the period January 1,  
32 1996 through December 31, 1996; to determine the spending limitation for  
33 county fiscal year 2000, such percentage shall be applied to county  
34 personal income for the period January 1, 1997 through December 31,  
35 1997; to determine the spending limitation for county fiscal year 2001,  
36 such percentage shall be applied to county personal income for the peri-  
37 od January 1, 1998 through December 31, 1998; to determine the spending  
38 limitation for county fiscal year 2002, such percentage shall be applied  
39 to county personal income for the period January 1, 1999 through Decem-  
40 ber 31, 1999; to determine the spending limitation for county fiscal  
41 year 2003, such percentage shall be applied to county personal income  
42 for the period January 1, 2000 through December 31, 2000; to determine  
43 the spending limitation for county fiscal year 2004, such percentage  
44 shall be applied to county personal income for the period January 1,  
45 2001 through December 31, 2001; to determine the spending limitation for  
46 county fiscal year 2005, such percentage shall be applied to county  
47 personal income for the period January 1, 2002 through December 31,  
48 2002; to determine the spending limitation for county fiscal year 2006,  
49 such percentage shall be applied to county personal income for the peri-  
50 od January 1, 2003 through December 31, 2003; to determine the spending  
51 limitation for the county fiscal year 2007, such percentage shall be  
52 applied to county personal income for the period January 1, 2004 through  
53 December 31, 2004; to determine the spending limitation for the county  
54 fiscal year 2008, such percentage shall be applied to county personal  
55 income for the period January 1, 2005 through December 31, 2005; to  
56 determine the spending limitation for the county fiscal year 2009, such

1 percentage shall be applied to county personal income for the period  
2 January 1, 2006 through December 31, 2006; to determine the spending  
3 limitation for the county fiscal year 2010, such percentage shall be  
4 applied to county personal income for the period January 1, 2007 through  
5 December 31, 2007; to determine the spending limitation for the county  
6 fiscal year 2011, such percentage shall be applied to county personal  
7 income for the period January 1, 2008 through December 31, 2008; to  
8 determine the spending limitation for the county fiscal year 2012, such  
9 percentage shall be applied to county personal income for the period  
10 January 1, 2009 through December 31, 2009; to determine the spending  
11 limitation for the county fiscal year 2013, such percentage shall be  
12 applied to county personal income for the period January 1, 2010 through  
13 December 31, 2010; to determine the spending limitation for the county  
14 fiscal year 2014, such percentage shall be applied to county personal  
15 income for the period January 1, 2011 through December 31, 2011; to  
16 determine the spending limitation for the county fiscal year 2015, such  
17 percentage shall be applied to county personal income for the period  
18 January 1, 2012 through December 31, 2012; to determine the spending  
19 limitation for county fiscal year 2016, such percentage shall be applied  
20 to the county personal income for the period January 1, 2013 through  
21 December 31, 2013; to determine the spending limitation for the county  
22 fiscal year 2017, such percentage shall be applied to county personal  
23 income for the period January 1, 2014 through December 31, 2014; and to  
24 determine the spending limitation for county fiscal year 2018, such  
25 percentage shall be applied to the county personal income for the period  
26 January 1, 2015 through December 31, 2015; to determine the spending  
27 limitation for the county fiscal year 2019, such percentage shall be  
28 applied to county personal income for the period January 1, 2016 through  
29 December 31, 2016; and to determine the spending limitation for county  
30 fiscal year 2020, such percentage shall be applied to the county  
31 personal income for the period January 1, 2017 through December 31,  
32 2017; and to determine the spending limitation for the county fiscal  
33 year 2021, such percentage shall be applied to county personal income  
34 for the period January 1, 2018 through December 31, 2018; and to deter-  
35 mine the spending limitation for the county fiscal year 2022, such  
36 percentage shall be applied to county personal income for the period  
37 January 1, 2019 through December 31, 2019; and to determine the spending  
38 limitation for the county fiscal year 2023, such percentage shall be  
39 applied to county personal income for the period January 1, 2020 through  
40 December 31, 2020; and to determine the spending limitation for the  
41 county fiscal year 2024, such percentage shall be applied to county  
42 personal income for the period January 1, 2021 through December 31,  
43 2021; and to determine the spending limitation for the county fiscal  
44 year 2025, such percentage shall be applied to county personal income  
45 for the period January 1, 2022 through December 31, 2022; and to deter-  
46 mine the spending limitation for the county fiscal year 2026, such  
47 percentage shall be applied to county personal income for the period  
48 January 1, 2023 through December 31, 2023; and to determine the spending  
49 limitation for the county fiscal year 2027, such percentage shall be  
50 applied to county personal income for the period January 1, 2024 through  
51 December 31, 2024.

52 b. The spending limitation shall serve as a statutory cap on county  
53 spending to be reflected in the tentative budget as well as the enacted  
54 budget for county fiscal years beginning in 1992.

55 § 7. Mandatory tax reduction. In the event that the county spending  
56 subject to the spending limitation exceeds such limitation in the adop-

1 tive county budget for county fiscal year 1992, 1993, 1994, 1995, 1996,  
2 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008,  
3 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020,  
4 2021, 2022, 2023, 2024 [~~ex~~], 2025, 2026 or 2027 then section 1262-b of  
5 the tax law shall be repealed.

6 § 16. This act shall take effect immediately, provided, however, that  
7 sections one through seven of this act shall be in full force and effect  
8 until November 30, [~~2025~~] 2027.

9 § 3. This act shall take effect immediately; provided, however that  
10 the amendments to sections 4, 5 and 7 of chapter 272 of the laws of 1991  
11 made by section two of this act shall not affect the expiration of such  
12 sections and shall expire and be deemed repealed therewith.