

# STATE OF NEW YORK

6660

2025-2026 Regular Sessions

## IN ASSEMBLY

March 7, 2025

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

AN ACT to amend the tax law, in relation to extending the authorization  
of the county of Steuben to impose an additional one percent of sales  
and compensating use taxes

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

1 Section 1. Clause 26 of subparagraph (i) of the opening paragraph of  
2 section 1210 of the tax law, as amended by chapter 242 of the laws of  
3 2023, is amended to read as follows:

4 (26) the county of Steuben 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 such county for the period  
8 beginning December first, nineteen hundred ninety-two and ending Novem-  
9 ber thirtieth, two thousand [~~twenty-five~~] twenty-seven;

10 § 2. Section 1262-h of the tax law, as amended by chapter 242 of the  
11 laws of 2023, is amended to read as follows:

12 § 1262-h. Allocation and distribution of net collections from the  
13 additional one percent rate of sales and compensating use taxes in Steu-  
14 ben county. Notwithstanding any provision of law to the contrary, of the  
15 net collections received by the county of Steuben as a result of the  
16 imposition of the additional one percent rate of tax authorized by  
17 section twelve hundred ten of this article (a) during the period begin-  
18 ning December first, nineteen hundred ninety-three and ending November  
19 thirtieth, nineteen hundred ninety-four, the county of Steuben shall pay  
20 or cause to be paid to the city of Hornell the sum of two hundred thou-  
21 sand dollars, to the city of Corning the sum of three hundred thousand  
22 dollars, and the sum of five hundred thousand dollars to the towns and  
23 villages of the county of Steuben, on the basis of the ratio which the  
24 full valuation of real property in each town or village bears to the

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

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1 aggregate full valuation of real property in all of the towns and  
2 villages in such area. Of the net collections received by the county of  
3 Steuben as a result of the imposition of said additional one percent  
4 rate of tax authorized by section twelve hundred ten of this article  
5 during the period beginning December first, nineteen hundred ninety-four  
6 and ending November thirtieth, nineteen hundred ninety-five, the county  
7 of Steuben shall pay or cause to be paid to the city of Hornell the sum  
8 of three hundred thousand dollars, to the city of Corning the sum of  
9 four hundred fifty thousand dollars, and the sum of seven hundred fifty  
10 thousand dollars to the towns and villages of the county of Steuben, on  
11 the basis of the ratio which the full valuation of real property in each  
12 town or village bears to the aggregate full valuation of real property  
13 in all of the towns and villages in such area; and (b) during the period  
14 beginning December first, nineteen hundred ninety-five and ending Novem-  
15 ber thirtieth, two thousand seven, the county of Steuben shall annually  
16 pay or cause to be paid to the city of Hornell the sum of five hundred  
17 fifty thousand dollars, to the city of Corning the sum of six hundred  
18 thousand dollars, and the sum of seven hundred fifty thousand dollars to  
19 the towns and villages of the county of Steuben, on the basis of the  
20 ratio which the full valuation of real property in each town or village  
21 bears to the aggregate full valuation of real property in all of the  
22 towns and villages in such area; and during the period beginning Decem-  
23 ber first, two thousand seven and ending November thirtieth, two thou-  
24 sand nine, the county of Steuben shall annually pay or cause to be paid  
25 to the city of Hornell the sum of six hundred ten thousand dollars, to  
26 the city of Corning the sum of six hundred fifty thousand dollars, and  
27 the sum of seven hundred fifty thousand dollars to the towns and  
28 villages of the county of Steuben, on the basis of the ratio which the  
29 full valuation of real property in each town or village bears to the  
30 aggregate full valuation of real property in all of the towns and  
31 villages in such area; and during the period beginning December first,  
32 two thousand nine and ending November thirtieth, two thousand eleven,  
33 the county of Steuben shall annually pay or cause to be paid to the city  
34 of Hornell the sum of seven hundred ten thousand dollars, to the city of  
35 Corning the sum of seven hundred ten thousand dollars, and the sum of  
36 seven hundred fifty thousand dollars to the towns and villages of the  
37 county of Steuben, on the basis of the ratio which the full valuation of  
38 real property in each town or village bears to the aggregate full valu-  
39 ation of real property in all of the towns and villages in such area;  
40 and during the period beginning December first, two thousand eleven and  
41 ending November thirtieth, two thousand thirteen, the county of Steuben  
42 shall annually pay or cause to be paid to the city of Hornell the sum of  
43 seven hundred forty thousand dollars, to the city of Corning the sum of  
44 seven hundred forty thousand dollars, and the sum of seven hundred fifty  
45 thousand dollars to the towns and villages of the county of Steuben, on  
46 the basis of the ratio which the full valuation of real property in each  
47 town or village bears to the aggregate full valuation of real property  
48 in all of the towns and villages in such area; and during the period  
49 beginning December first, two thousand thirteen and ending November  
50 thirtieth, two thousand fifteen, the county of Steuben shall annually  
51 pay or cause to be paid to the city of Hornell the sum of seven hundred  
52 sixty-five thousand dollars, to the city of Corning the sum of seven  
53 hundred sixty-five thousand dollars, and the sum of seven hundred fifty  
54 thousand dollars to the towns and villages of the county of Steuben, on  
55 the basis of the ratio which the full valuation of real property in each  
56 town or village bears to the aggregate full valuation of real property

1 in all of the towns and villages in such area; and during the period  
2 beginning December first, two thousand fifteen and ending November thir-  
3 tieth, two thousand seventeen, the county of Steuben shall annually pay  
4 or cause to be paid to the city of Hornell the sum of seven hundred  
5 sixty-five thousand dollars, to the city of Corning the sum of seven  
6 hundred sixty-five thousand dollars, and the sum of seven hundred fifty  
7 thousand dollars to the towns and villages of the county of Steuben, on  
8 the basis of the ratio which the full valuation of real property in each  
9 town or village bears to the aggregate full valuation of real property  
10 in all of the towns and villages in such area; and during the period  
11 beginning December first, two thousand seventeen and ending November  
12 thirtieth, two thousand twenty, the county of Steuben shall annually pay  
13 or cause to be paid to the city of Hornell the sum of seven hundred  
14 eighty thousand dollars, to the city of Corning the sum of seven hundred  
15 eighty thousand dollars, and the sum of seven hundred fifty thousand  
16 dollars to the towns and villages of the county of Steuben, on the basis  
17 of the ratio which the full valuation of real property in each town or  
18 village bears to the aggregate full valuation of real property in all of  
19 the towns and villages in such area; and during the period beginning  
20 December first, two thousand twenty and ending November thirtieth, two  
21 thousand twenty-three, the county of Steuben shall annually pay or cause  
22 to be paid to the city of Hornell the sum of eight hundred twenty thou-  
23 sand dollars, to the city of Corning the sum of eight hundred twenty  
24 thousand dollars, and the sum of seven hundred ninety thousand dollars  
25 to the towns and villages of the county of Steuben, on the basis of the  
26 ratio which the full valuation of real property in each town or village  
27 bears to the aggregate full valuation of real property in all of the  
28 towns and villages in such area; and during the period beginning Decem-  
29 ber first, two thousand twenty-three and ending November thirtieth, two  
30 thousand twenty-five, the county of Steuben shall annually pay or cause  
31 to be paid to the city of Hornell the sum of eight hundred fifty thou-  
32 sand dollars, to the city of Corning the sum of eight hundred fifty  
33 thousand dollars, and the sum of eight hundred fifty thousand dollars to  
34 the towns and villages of the county of Steuben, on the basis of the  
35 ratio which the full valuation of real property in each town or village  
36 bears to the aggregate full valuation of real property in all of the  
37 towns and villages in such area; and during the period beginning Decem-  
38 ber first, two thousand twenty-five and ending November thirtieth, two  
39 thousand twenty-seven, the county of Steuben shall annually pay or cause  
40 to be paid to the city of Hornell the sum of nine hundred thousand  
41 dollars, to the city of Corning the sum of nine hundred thousand  
42 dollars, and the sum of nine hundred thousand dollars to the towns and  
43 villages of the county of Steuben, on the basis of the ratio which the  
44 full valuation of real property in each town or village bears to the  
45 aggregate full valuation of real property in all of the towns and  
46 villages in such area.

47 § 3. This act shall take effect immediately.