

STATE OF NEW YORK

6750

2025-2026 Regular Sessions

IN ASSEMBLY

March 11, 2025

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

AN ACT to amend the tax law, in relation to authorizing the county of
Niagara to continue to impose an additional rate of sales and compen-
sating use taxes

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

1 Section 1. Clause 29 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 248 of the laws of
3 2023, is amended to read as follows:
4 (29) the county of Niagara 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 March first, two thousand three, and ending November thirti-
9 eth, two thousand [~~twenty-five~~] twenty-seven;
10 § 2. This act shall take effect immediately.

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

LBD09876-01-5