

STATE OF NEW YORK

7251

2025-2026 Regular Sessions

IN ASSEMBLY

March 21, 2025

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

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

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

1 Section 1. Clause 38 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 252 of the laws of
3 2023, is amended to read as follows:

4 (38) the county of Chautauqua 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: (i) one and one-quarter percent
7 additional to the three percent rate authorized above in this paragraph
8 for such county for the period beginning March first, two thousand five
9 and ending August thirty-first, two thousand six; (ii) one percent addi-
10 tional to the three percent rate authorized above in this paragraph for
11 such county for the period beginning September first, two thousand six
12 and ending November thirtieth, two thousand seven; (iii) three-quarters
13 of one percent additional to the three percent rate authorized above in
14 this paragraph for such county for the period beginning December first,
15 two thousand seven and ending November thirtieth, two thousand ten; (iv)
16 one-half of one percent additional to the three percent rate authorized
17 above in this paragraph for such county for the period beginning Decem-
18 ber first, two thousand ten and ending November thirtieth, two thousand
19 fifteen; and (v) one percent additional to the three percent rate
20 authorized above in this clause for such county for the period beginning
21 December first, two thousand fifteen and ending November thirtieth, two
22 thousand [~~twenty-five~~] twenty-seven;

23 § 2. Section 1262-o of the tax law, as amended by chapter 252 of the
24 laws of 2023, is amended to read as follows:

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

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1 § 1262-o. Disposition of net collections from the additional rate of
2 sales and compensating use taxes in the county of Chautauqua. Notwith-
3 standing any contrary provision of law, if the county of Chautauqua
4 imposes the additional one and one-quarter percent rate of sales and
5 compensating use taxes authorized by section twelve hundred ten of this
6 article for all or any portion of the period beginning March first, two
7 thousand five and ending August thirty-first, two thousand six, the
8 additional one percent rate authorized by such section for all or any of
9 the period beginning September first, two thousand six and ending Novem-
10 ber thirtieth, two thousand seven, the additional three-quarters of one
11 percent rate authorized by such section for all or any of the period
12 beginning December first, two thousand seven and ending November thirti-
13 eth, two thousand ten, the county shall allocate one-fifth of the net
14 collections from the additional three-quarters of one percent to the
15 cities, towns and villages in the county on the basis of their respec-
16 tive populations, determined in accordance with the latest decennial
17 federal census or special population census taken pursuant to section
18 twenty of the general municipal law completed and published prior to the
19 end of the quarter for which the allocation is made, and allocate the
20 remainder of the net collections from the additional three-quarters of
21 one percent as follows: (1) to pay the county's expenses for Medicaid
22 and other expenses required by law; (2) to pay for local road and bridge
23 projects; (3) for the purposes of capital projects and repaying any
24 debts incurred for such capital projects in the county of Chautauqua
25 that are not otherwise paid for by revenue received from the mortgage
26 recording tax; and (4) for deposit into a reserve fund for bonded
27 indebtedness established pursuant to the general municipal law. Notwith-
28 standing any contrary provision of law, if the county of Chautauqua
29 imposes the additional one-half percent rate of sales and compensating
30 use taxes authorized by such section twelve hundred ten for all or any
31 of the period beginning December first, two thousand ten and ending
32 November thirtieth, two thousand fifteen, the county shall allocate
33 three-tenths of the net collections from the additional one-half of one
34 percent to the cities, towns and villages in the county on the basis of
35 their respective populations, determined in accordance with the latest
36 decennial federal census or special population census taken pursuant to
37 section twenty of the general municipal law completed and published
38 prior to the end of the quarter for which the allocation is made, and
39 allocate the remainder of the net collections from the additional one-
40 half of one percent as follows: (1) to pay the county's expenses for
41 Medicaid and other expenses required by law; (2) to pay for local road
42 and bridge projects; (3) for the purposes of capital projects and repay-
43 ing any debts incurred for such capital projects in the county of Chau-
44 tauqua that are not otherwise paid for by revenue received from the
45 mortgage recording tax; and (4) for deposit into a reserve fund for
46 bonded indebtedness established pursuant to the general municipal law.
47 Notwithstanding any contrary provision of law, if the county of Chautau-
48 qua imposes the additional one percent rate of sales and compensating
49 use taxes authorized by such section twelve hundred ten for all or any
50 of the period beginning December first, two thousand fifteen and ending
51 November thirtieth, two thousand [~~twenty-five~~ **twenty-seven**], the county
52 shall allocate three-twentieths of the net collections from the addi-
53 tional one percent to the cities, towns and villages in the county on
54 the basis of their respective populations, determined in accordance with
55 the latest decennial federal census or special population census taken
56 pursuant to section twenty of the general municipal law completed and

1 published prior to the end of the quarter for which the allocation is
2 made, and allocate the remainder of the net collections from the addi-
3 tional one percent as follows: (1) to pay the county's expenses for
4 Medicaid and other expenses required by law; (2) to pay for local road
5 and bridge projects; (3) for the purposes of capital projects and repay-
6 ing any debts incurred for such capital projects in the county of Chau-
7 tauqua that are not otherwise paid for by revenue received from the
8 mortgage recording tax; and (4) for deposit into a reserve fund for
9 bonded indebtedness established pursuant to the general municipal law.
10 The net collections from the additional rates imposed pursuant to this
11 section shall be deposited in a special fund to be created by such coun-
12 ty separate and apart from any other funds and accounts of the county to
13 be used for purposes above described.
14 § 3. This act shall take effect immediately.