

STATE OF NEW YORK

7745

2025-2026 Regular Sessions

IN ASSEMBLY

April 8, 2025

Introduced by M. of A. STERN, FITZPATRICK, GIGLIO, SMITH, DURSO, GANDOLFO, K. BROWN, DeSTEFANO, SCHIAVONI -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to extending the authority of the county of Suffolk to impose an additional one percent 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 14 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 201 of the laws of
3 2023, is amended to read as follows:
4 (14) the county of Suffolk 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 June first, two thousand one and ending November thirtieth,
9 two thousand [~~twenty-five~~] twenty-seven;
10 § 2. Subdivision (c) of section 1262-j of the tax law, as amended by
11 chapter 201 of the laws of 2023, is amended to read as follows:
12 (c) Notwithstanding any provision of law to the contrary, of the net
13 collections received by the county of Suffolk as a result of the
14 increase of one percent to the tax authorized by section twelve hundred
15 ten of this article for the period beginning June first, two thousand
16 one and ending November thirtieth, two thousand [~~twenty-five~~] twenty-
17 seven, imposed by local laws or resolutions (by simple majority) by the
18 county legislature, and signed by the county executive, the county of
19 Suffolk shall allocate such net collections as follows: no less than
20 one-eighth and no more than three-eighths of such net collections
21 received shall be dedicated for public safety purposes and the balance
22 shall be deposited in the general fund of the county of Suffolk.
23 § 3. This act shall take effect immediately.

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

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