STATE OF NEW YORK

436

2025-2026 Regular Sessions

IN SENATE

(Prefiled)

January 8, 2025

Introduced by Sen. STEWART-COUSINS -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law and chapter 535 of the laws of 1987, amending the tax law relating to the city of Yonkers personal income tax surcharge, in relation to extending the expiration date of the personal income tax surcharge

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

Section 1. Subsection (a) of section 1321 of the tax law, as amended by chapter 180 of the laws of 2023, is amended to read as follows:

(a) General. Notwithstanding any other provision of law to the contrary, but subject to the limitations and conditions set forth in this article, any city in this state having a population of more than one hundred eighty thousand but less than two hundred fifteen thousand inhabitants, acting through its local legislative body, is hereby authorized and empowered to adopt and amend local laws imposing in any such city, for taxable years beginning after nineteen hundred eighty-three and before two thousand [~~twenty-six~~] **twenty-eight**, a city income tax surcharge on residents of such city at a rate not to exceed nineteen and one-quarter percent of the net state tax as defined in section thirteen hundred twenty-three of this article, such city income tax surcharge to be administered, collected and distributed by the commissioner as provided for in this article.

§ 2. Subsection (c) of section 1321 of the tax law, as amended by chapter 180 of the laws of 2023, is amended to read as follows:

(c) Effectiveness of local law and filing with commissioner. (i) A local law enacted pursuant to the authority of this section shall go into effect on the first day of January, nineteen hundred eighty-four and shall apply to taxable years beginning on or after such date and

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

LBD01445-01-5

before two thousand [~~twenty-six~~] twenty-eight. Provided, however, no such local law shall be so effective unless such local law is enacted by July thirty-first, nineteen hundred eighty-four and unless a certified copy of such local law is mailed by registered or certified mail to the commissioner at the commissioner's office in Albany by such date. (ii) If the requirements of paragraph (i) of this subsection are not met, a local law enacted pursuant to the authority of this section shall go into effect on the first day of the next succeeding January and shall apply to taxable years beginning on or after such date and before two thousand [~~twenty-six~~] twenty-eight. Provided, however, no such local law shall be so effective unless such local law is enacted at least ninety days prior to the date it is to become effective and unless a certified copy of such local law is mailed by registered or certified mail to the commissioner at such commissioner's office in Albany by such date. However, the commissioner may waive and reduce such ninety day minimum requirements within a period of not less than thirty days prior to such effective date if such commissioner deems such action to be consistent with such commissioner's duties under this article. (iii) Any amendment of such a local law enacted pursuant to the authority of this section, which changes the rate of the income tax surcharge on residents, shall take effect on the first day of January in the year in which such amendment is enacted and shall apply to taxable years beginning on or after such date, if such amendment is enacted on or before July thirty-first of the year in which it is to take effect and a certified copy of such amendment is mailed by registered or certified mail to the commissioner at [~~his or her~~] the commissioner's office in Albany by such date. (iv) If the requirements of paragraph (iii) of this subsection are not met, the amendment of such local law shall go into effect on the first day of the next succeeding January and shall apply to taxable years beginning on or after such date, provided that no such amendment shall take effect unless it is enacted at least ninety days prior to the date it is to become effective and a certified copy thereof is mailed by registered or certified mail to the commissioner at [~~his or her~~] the commissioner's office in Albany by such date. (v) Any amendment to the provisions of article twenty-two of this chapter to the extent that such amendment is applicable to the city income tax surcharge imposed under such local law, shall be deemed to have been incorporated in the analogous provision or provisions of such local law.

§ 3. Subsection (b) of section 1340 of the tax law, as amended by chapter 180 of the laws of 2023, is amended to read as follows:

(b) (i) A local law enacted pursuant to the authority of this section shall go into effect on the first day of January, nineteen hundred eighty-four and shall apply to taxable years beginning on or after such date and before two thousand [~~twenty-six~~] twenty-eight. Provided, however, no such local law shall be so effective unless such local law is enacted by July thirty-first, nineteen hundred eighty-four and unless a certified copy of such local law is mailed by registered or certified mail to the commissioner at such commissioner's office in Albany by such date. (ii) If the requirements of the preceding sentence are not met, a local law enacted pursuant to the authority of this section shall go into effect on the first day of the next succeeding January and shall apply to taxable years beginning on or after such date and before two thousand [~~twenty-six~~] twenty-eight. Provided, however, no such local law shall be so effective unless such local law is enacted at least ninety days prior to the date it is to become effective and unless a certified copy of such local law is mailed by registered or certified

mail to the commissioner at such commissioner's office in Albany by such date. However, the commissioner may waive and reduce such ninety day minimum requirements within a period of not less than thirty days prior to such effective date if such commissioner deems such action to be consistent with such commissioner's duties under this article. (iii) Any amendment of such a local law enacted pursuant to the authority of the section, which changes the rate of the income tax surcharge on residents, shall take effect on the first day of January in the year in which such amendment is enacted and shall apply to taxable years beginning on or after such date, if such amendment is enacted on or before July thirty-first of the year in which it is to take effect and a certified copy of such amendment is mailed by registered or certified mail to the commissioner at [~~his or her~~] **the commissioner's** office in Albany by such date. (iv) If the requirements of paragraph (iii) of this subsection are not met, the amendment of such local law shall go into effect on the first day of the next succeeding January and shall apply to taxable years beginning on or after such date, provided that no such amendment shall take effect unless it is enacted at least ninety days prior to the date it is to become effective and a certified copy thereof is mailed by registered or certified mail to the commissioner at [~~his or her~~] **the commissioner's** office in Albany by such date.

§ 4. Section 3 of subsection (c) of section 1340 of the tax law, as amended by chapter 180 of the laws of 2023, is amended to read as follows:

§ 3. Taxable years to which tax imposed by this local law applies. The tax imposed by this local law is imposed for taxable years beginning after December thirty-first, nineteen hundred eighty-three and before January first, two thousand [~~twenty-six~~] **twenty-eight**.

§ 5. Section 6 of chapter 535 of the laws of 1987, amending the tax law relating to the city of Yonkers personal income tax surcharge, as amended by chapter 180 of the laws of 2023, is amended to read as follows:

§ 6. This act shall take effect immediately and shall apply to taxable years beginning after 1986 provided, however, that section five of this act shall expire on September 30, [~~2025~~] **2027**.

§ 6. This act shall take effect immediately.