

STATE OF NEW YORK

5747

2025-2026 Regular Sessions

IN SENATE

February 28, 2025

Introduced by Sen. HINCHEY -- 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 200 of the laws of 2002 amending the tax law relating to certain tax rates imposed by the county of Ulster, in relation to extending the authority of the county of Ulster to impose an additional 1 percent 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 7 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 262 of the laws of
3 2023, is amended to read as follows:
4 (7) the county of Ulster is hereby further authorized and empowered to
5 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 September first, two thousand two and ending November thirti-
9 eth, two thousand [~~twenty-five~~] twenty-seven;
- 10 § 2. Section 3 of chapter 200 of the laws of 2002 amending the tax law
11 relating to certain tax rates imposed by the county of Ulster, as
12 amended by chapter 262 of the laws of 2023, is amended to read as
13 follows:
14 § 3. If, pursuant to the authority of this act, the county of Ulster
15 imposes sales and compensating use taxes at a rate greater than three
16 percent for all or any portion of the period commencing September 1,
17 2002, and ending November 30, [~~2025~~] 2027, net collections from such
18 additional rate of tax imposed during such period shall be deemed to be,
19 and shall be included in, net collections subject to such county's
20 existing agreement with the city of Kingston entered into pursuant to
21 subdivision (c) of section 1262 of the tax law and such net collections
22 shall be allocated in accordance with such agreement.
23 § 3. This act shall take effect immediately.

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

LBD09074-01-5