

# STATE OF NEW YORK

6337

2025-2026 Regular Sessions

## IN SENATE

March 11, 2025

Introduced by Sen. WEBER -- 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, in relation to authorizing the county of Rockland to impose an additional 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 23 of subparagraph (i) of the opening paragraph of  
2 section 1210 of the tax law, as amended by chapter 225 of the laws of  
3 2023, is amended to read as follows:

4 (23) the county of Rockland 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: (i) five-eighths of one percent additional to  
7 the three percent rate authorized above in this paragraph for such coun-  
8 ty for the period beginning March first, two thousand two, and ending  
9 November thirtieth, two thousand [~~twenty-five~~] twenty-seven; and also  
10 (ii) at a rate which is three-eighths of one percent additional to the  
11 three percent rate authorized above in this paragraph, and which is also  
12 additional to the five-eighths of one percent rate also authorized above  
13 in this clause for such county, for the period beginning March first,  
14 two thousand seven and ending November thirtieth, two thousand [~~twenty-~~  
15 ~~five~~] twenty-seven;

16 § 2. Section 1262-1 of the tax law, as amended by chapter 225 of the  
17 laws of 2023, is amended to read as follows:

18 § 1262-1. Allocation and distribution of net collections from the  
19 additional rate of sales and compensating use tax in Rockland county. 1.  
20 Notwithstanding any provision of law to the contrary, if the county of  
21 Rockland imposes the additional five-eighths of one percent rate of tax  
22 authorized by section twelve hundred ten of this article during the  
23 period beginning March first, two thousand two, and ending November

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

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1 thirtieth, two thousand [~~twenty-five~~] twenty-seven, such county shall  
2 allocate and distribute twenty percent of the net collections from such  
3 additional rate to the towns and villages in the county in accordance  
4 with subdivision (c) of section twelve hundred sixty-two of this part on  
5 the basis of the ratio which the population of each such town or village  
6 bears to such county's total population; and

7 2. Notwithstanding any provision of law to the contrary, if the county  
8 of Rockland imposes the additional three-eighths of one percent rate of  
9 tax authorized by section twelve hundred ten of this article during the  
10 period beginning March first, two thousand seven, and ending November  
11 thirtieth, two thousand [~~twenty-five~~] twenty-seven, such county shall  
12 allocate and distribute sixteen and two-thirds percent of the net  
13 collections from such additional rate to the general funds of towns and  
14 villages within the county of Rockland with existing town and village  
15 police departments from March first, two thousand seven through December  
16 thirty-first, two thousand seven and thirty-three and one-third percent  
17 of the net collections from such additional rate from January first, two  
18 thousand eight through November thirtieth, two thousand [~~twenty-five~~]  
19 twenty-seven. The monies allocated and distributed pursuant to this  
20 subdivision shall be allocated and distributed to towns and villages  
21 with police departments on the basis of the number of full-time equiv-  
22 alent police officers employed by each police department and shall not  
23 be used for salaries heretofore or hereafter negotiated.

24 § 3. This act shall take effect immediately.