

STATE OF NEW YORK

6669

2025-2026 Regular Sessions

IN SENATE

March 19, 2025

Introduced by Sen. COONEY -- 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 extending the authorization for the county of Monroe to impose certain 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 25 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 251 of the laws of
3 2023, is amended to read as follows:
4 (25) the county of Monroe 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 the period beginning Decem-
8 ber first, nineteen hundred ninety-three and ending November thirtieth,
9 two thousand [~~twenty-five~~] twenty-seven;
10 § 2. Notwithstanding the provisions of subdivisions (b) and (c) of
11 section 1262 and section 1262-g of the tax law, net collections, as such
12 term is defined in section 1262 of the tax law, derived from the imposi-
13 tion of sales and compensating use taxes by the county of Monroe at the
14 additional rate of one percent as authorized pursuant to clause 25 of
15 subparagraph (i) of the opening paragraph of section 1210 of the tax
16 law, as amended by section one of this act, which are in addition to the
17 current net collections derived from the imposition of such taxes at the
18 three percent rate authorized by the opening paragraph of section 1210
19 of the tax law, shall be distributed and allocated as follows: for the
20 period of December 1, 2025 through November 30, 2027 in cash, five
21 percent to the school districts in the area of the county outside the
22 city of Rochester, three percent to the towns located within the county,
23 one and one-quarter percent to the villages located within the county,

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

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1 and ninety and three-quarters percent to the city of Rochester and coun-
2 ty of Monroe. The amount of the ninety and three-quarters percent to be
3 distributed and allocated to the city of Rochester and county of Monroe
4 shall be distributed and allocated to each so that the combined total
5 distribution and allocation to each from the sales tax revenues pursuant
6 to sections 1262 and 1262-g of the tax law and this section shall result
7 in the same total amount being distributed and allocated to the city of
8 Rochester and county of Monroe. The amount so distributed and allocated
9 to the county shall be used for county purposes. The foregoing cash
10 payments to the school districts shall be allocated on the basis of the
11 enrolled public school pupils as such term is used in subdivision (b) of
12 section 1262 of the tax law, residing in the county of Monroe. The cash
13 payments to the towns located within the county of Monroe shall be allo-
14 cated on the basis of the ratio which the population of each town,
15 exclusive of the population of any village or portion thereof located
16 within a town, bears to the total population of the towns, exclusive of
17 the population of the villages located within such towns. The cash
18 payments to the villages located within the county shall be allocated on
19 the basis of the ratio which the population of each village bears to the
20 total population of the villages located within the county. The term
21 population as used in this section shall have the same meaning as used
22 in subdivision (b) of section 1262 of the tax law.

23 § 3. The net collections resulting from the additional sales and
24 compensating use taxes, as authorized by this act, shall not be included
25 in determining a sales tax increase or decrease as defined in paragraphs
26 (c) and (d) of subdivision 1 of section 1262-g of the tax law.

27 § 4. Severability. If any clause, sentence, paragraph, section, or
28 item of this act shall be adjudged by any court of competent jurisdic-
29 tion to be invalid, such judgment shall not affect, impair or invalidate
30 the remainder thereof, but shall be confined in its operation to the
31 clause, sentence, paragraph, section or item thereof directly involved
32 in the controversy in which such judgment shall have been rendered.

33 § 5. This act shall take effect immediately.