

# STATE OF NEW YORK

7540--A

Cal. No. 880

2025-2026 Regular Sessions

## IN SENATE

April 22, 2025

Introduced by Sens. HARCKHAM, ROLISON -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading

AN ACT to amend the tax law, in relation to extending the one percent increased county sales tax for Putnam county

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

1 Section 1. Clause 39 of subparagraph (i) of the opening paragraph of  
2 section 1210 of the tax law, as amended by chapter 238 of the laws of  
3 2023, is amended to read as follows:

4 (39) the county of Putnam is hereby further authorized and empowered  
5 to adopt and amend local laws, ordinances or resolutions imposing such  
6 taxes at a rate that is: (i) one-half of one percent additional to the  
7 three percent rate authorized above in this paragraph for such county  
8 for the period beginning September first, two thousand five and ending  
9 August thirty-first, two thousand seven; and (ii) one percent additional  
10 to the three percent rate authorized above in this paragraph for such  
11 county for the period beginning September first, two thousand seven and  
12 ending November thirtieth, two thousand [~~twenty-five~~] twenty-seven;

13 § 2. The tax law is amended by adding a new section 1262-w to read as  
14 follows:

15 § 1262-w. Disposition of net collections from the additional rate of  
16 sales and compensating use tax in the county of Putnam. Notwithstanding  
17 any contrary provision of law, if the county of Putnam imposes the addi-  
18 tional one percent rate of sales and compensating use taxes authorized  
19 by section twelve hundred ten of this article for all or any portion of  
20 the period beginning September first, two thousand seven and ending  
21 November thirtieth, two thousand twenty-seven, the county shall allocate

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

LBD11653-07-5

1 one-ninth of the net collections from the additional one percent to the  
2 towns and villages in the county on the basis of their respective popu-  
3 lations, determined in accordance with the latest decennial federal  
4 census. Each town and village within the county shall receive at mini-  
5 mum, a sum of fifty thousand dollars annually and shall use such revenue  
6 for public projects limited to local infrastructure projects and capital  
7 improvements.

8 § 3. This act shall take effect immediately.