

10418

I N   A S S E M B L Y

March 25, 2010

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Introduced by M. of A. GALEF -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to authorizing certain counties, cities and school districts to impose up to a four percent rate of sales and compensating use taxes pursuant to the authority of article 29 of such law and to preserve the authority of certain counties and a city to impose such taxes at rates in excess of four percent; and to repeal certain provisions of such law relating thereto

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1     Section 1. The opening paragraph of section 1210 of the tax law is  
2     REPEALED and a new opening paragraph is added to read as follows:  
3     NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, BUT  
4     SUBJECT TO THE LIMITATIONS AND EXEMPTIONS IN PART II OF THIS ARTICLE,  
5     ANY CITY IN THIS STATE OR COUNTY IN THIS STATE, EXCEPT A COUNTY WHOLLY  
6     WITHIN A CITY, ACTING THROUGH ITS LOCAL LEGISLATIVE BODY, IS HEREBY  
7     AUTHORIZED AND EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR  
8     RESOLUTIONS IMPOSING IN SUCH CITY OR COUNTY THE TAXES DESCRIBED IN  
9     EITHER SUBDIVISION (A) OR (B) OF THIS SECTION, BUT NOT BOTH, AT THE RATE  
10    OF ONE-HALF, ONE, ONE AND ONE-HALF, TWO, TWO AND ONE-HALF, THREE, THREE  
11    AND ONE-QUARTER, THREE AND ONE-HALF, THREE AND THREE-QUARTERS OR FOUR  
12    PERCENT, AND, IF THE CITY OR COUNTY IMPOSES THE TAXES DESCRIBED IN  
13    SUBDIVISION (A) OF THIS SECTION AT THE RATE OF FOUR PERCENT, ALSO AT THE  
14    ADDITIONAL RATE AUTHORIZED IN SUBDIVISION (K) OF THIS SECTION. ANY TAX  
15    IMPOSED PURSUANT TO THE AUTHORITY OF THIS SECTION SHALL BE ADMINISTERED,  
16    COLLECTED AND DISTRIBUTED BY THE COMMISSIONER AS PROVIDED IN SUBPART B  
17    OF PART III AND IN PART IV OF THIS ARTICLE.  
18    S 2. Subparagraph (ii) of paragraph 1 of subdivision (a) of section  
19    1210 of the tax law is REPEALED and subparagraph (i), as amended by  
20    section 34 of part S-1 of chapter 57 of the laws of 2009, is amended to  
21    read as follows:  
22    [(i)] Either, all of the taxes described in SECTIONS ELEVEN HUNDRED  
23    FIVE AND ELEVEN HUNDRED TEN OF article twenty-eight of this chapter, at  
24    the same uniform rate, as to which taxes all provisions of the local

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

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1 laws, ordinances or resolutions imposing such taxes shall be identical,  
2 except as to rate and except as otherwise provided, with the correspond-  
3 ing provisions in such article twenty-eight, including the definition  
4 and exemption provisions of such article, so far as the provisions of  
5 such article twenty-eight can be made applicable to the taxes imposed by  
6 such city or county and with such limitations and special provisions as  
7 are set forth in this article. The taxes authorized under this subdivi-  
8 sion may not be imposed by a city or county unless the local law, ordi-  
9 nance or resolution imposes such taxes so as to include all portions and  
10 all types of receipts, charges or rents, subject to state tax under  
11 sections eleven hundred five and eleven hundred ten of this chapter,  
12 except as otherwise provided. (i) Any local law, ordinance or resolution  
13 enacted by any city of less than one million or by any county or school  
14 district, imposing the taxes authorized by this subdivision, shall,  
15 notwithstanding any provision of law to the contrary, exclude from the  
16 operation of such local taxes all sales of tangible personal property  
17 for use or consumption directly and predominantly in the production of  
18 tangible personal property, gas, electricity, refrigeration or steam,  
19 for sale, by manufacturing, processing, generating, assembly, refining,  
20 mining or extracting; and all sales of tangible personal property for  
21 use or consumption predominantly either in the production of tangible  
22 personal property, for sale, by farming or in a commercial horse board-  
23 ing operation, or in both; and, unless such city, county or school  
24 district elects otherwise, shall omit the provision for credit or refund  
25 contained in clause six of subdivision (a) or subdivision (d) of section  
26 eleven hundred nineteen of this chapter. (ii) Any local law, ordinance  
27 or resolution enacted by any city, county or school district, imposing  
28 the taxes authorized by this subdivision, shall omit the residential  
29 solar energy systems equipment exemption provided for in subdivision  
30 (ee) and the clothing and footwear exemption provided for in paragraph  
31 thirty of subdivision (a) of section eleven hundred fifteen of this  
32 chapter, unless such city, county or school district elects otherwise as  
33 to either such residential solar energy systems equipment exemption or  
34 such clothing and footwear exemption.

35 S 3. Subparagraph (iii) of paragraph 3 of subdivision (a) of section  
36 1210 of the tax law is REPEALED and subparagraph (iv) of paragraph 3 of  
37 subdivision (a) of section 1210 of the tax law, as added by chapter 933  
38 of the laws of 1985, is amended to read as follows:

39 [(iv)] (III) Notwithstanding any other provision of law, [the one  
40 percent additional tax which] Cattaraugus county [is authorized to adopt  
41 pursuant to the opening paragraph of this section] shall not [be  
42 imposed] IMPOSE TAX on the retail sale or use of the energy sources and  
43 services described in subparagraph (i) of this paragraph AT A RATE  
44 GREATER THAN THREE PERCENT.

45 S 3-a. Paragraph 3 of subdivision (a) of section 1210 of the tax law  
46 is amended by adding a new subparagraph (iv) to read as follows:

47 (IV) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, CHAUTAUQUA COUNTY  
48 SHALL NOT IMPOSE TAXES PURSUANT TO THE AUTHORITY OF THIS SUBDIVISION AT  
49 A RATE IN EXCESS OF THREE PERCENT UNLESS THE COUNTY EXEMPTS RESIDENTIAL  
50 ENERGY SOURCES AND SERVICES FROM ANY SUCH TAXES PURSUANT TO SUBPARAGRAPH  
51 (I) OF THIS PARAGRAPH.

52 S 4. Subparagraph (iii) of paragraph 3 of subdivision (b) of section  
53 1210 of the tax law is REPEALED.

54 S 4-a. Subdivision (k) of section 1210 of the tax law is REPEALED and  
55 a new subdivision (k) is added to read as follows:

(K) (1) EACH OF THE FOLLOWING COUNTIES THAT IMPOSES THE TAXES DESCRIBED IN SUBDIVISION (A) OF THIS SECTION AT THE RATE OF FOUR PERCENT IS HEREBY FURTHER AUTHORIZED AND EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH TAXES AT UP TO THE FOLLOWING ADDITIONAL RATE IN EXCESS OF FOUR PERCENT, IN ONE-QUARTER PERCENT INCREMENTS, FOR THE PERIOD BEGINNING DECEMBER FIRST, TWO THOUSAND NINE, AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND ELEVEN:

(I) ONE-QUARTER OF ONE PERCENT - HERKIMER, NASSAU.

(II) ONE-HALF OF ONE PERCENT - ALLEGANY.

(III) THREE-QUARTERS OF ONE PERCENT - ERIE, ONEIDA.

(IV) ONE PERCENT - NONE.

(2) EACH OF THE FOLLOWING CITIES THAT IMPOSES THE TAXES DESCRIBED IN SUBDIVISION (A) OF THIS SECTION AT THE RATE OF FOUR PERCENT IS HEREBY FURTHER AUTHORIZED AND EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH TAXES, AT UP TO THE FOLLOWING ADDITIONAL RATE IN EXCESS OF FOUR PERCENT, IN ONE-QUARTER PERCENT INCREMENTS:

(I) ONE-QUARTER OF ONE PERCENT - NONE.

(II) ONE-HALF OF ONE PERCENT - NEW YORK CITY.

(III) THREE-QUARTERS OF ONE PERCENT - NONE.

(IV) ONE PERCENT - NONE.

S 5. Section 1210-A of the tax law is amended by adding a new subdivision (e) to read as follows:

(E) NOTWITHSTANDING ANY CONTRARY PROVISION OF THIS ARTICLE, THE ONE-QUARTER PERCENT RATE OF TAX AUTHORIZED BY THIS SECTION SHALL NOT AFFECT OR BE AFFECTED BY THE RATE OF TAX THE COUNTY OF SUFFOLK IMPOSES OR IS AUTHORIZED TO IMPOSE UNDER ANY OTHER PROVISION OF THIS ARTICLE.

S 6. Section 1210-B of the tax law is amended by adding a new subdivision (d) to read as follows:

(D) NOTWITHSTANDING ANY CONTRARY PROVISION OF THIS ARTICLE, THE ONE-QUARTER PERCENT RATE OF TAX AUTHORIZED BY THIS SECTION SHALL NOT AFFECT OR BE AFFECTED BY THE RATE OF TAX THE COUNTY OF SUFFOLK IMPOSES OR IS AUTHORIZED TO IMPOSE UNDER ANY OTHER PROVISION OF THIS ARTICLE.

S 7. Section 1210-C of the tax law is amended by adding a new subdivision (e) to read as follows:

(E) NOTWITHSTANDING ANY CONTRARY PROVISION OF THIS ARTICLE, THE ONE-HALF PERCENT RATE OF TAX AUTHORIZED BY THIS SECTION SHALL NOT AFFECT OR BE AFFECTED BY THE RATE OF TAX THE COUNTY OF SCHENECTADY IMPOSES OR IS AUTHORIZED TO IMPOSE UNDER ANY OTHER PROVISION OF THIS ARTICLE.

S 8. Section 1210-D of the tax law is REPEALED.

S 9. Section 1210-E of the tax law is REPEALED.

S 10. Subdivision (a) of section 1211 of the tax law, as amended by chapter 300 of the laws of 1968, is amended to read as follows:

(a) On request by a majority vote of the whole number of the school authorities of the school district or districts which are coterminous with, partly within or wholly within a city having a population of less than one hundred twenty-five thousand, such city is hereby authorized and empowered to adopt and amend local laws imposing for school district purposes the taxes authorized under section twelve hundred ten OF THIS SUBPART, at the rate of one-half, one, one and one-half, two, two and one-half [or], three, THREE AND ONE-QUARTER, THREE AND ONE-HALF, THREE AND THREE-QUARTERS OR FOUR percent which rate shall be uniform for all taxes imposed pursuant to the authority of this section; provided, however, where a city imposes a tax under the authority of both [sections] SECTION twelve hundred ten OF THIS SUBPART and [twelve

1 hundred eleven] THIS SECTION, the aggregate rate of the taxes imposed  
2 pursuant to both sections cannot exceed [three] FOUR percent.

3 S 11. Subdivision (a) of section 1212 of the tax law, as amended by  
4 section 40 of part S-1 of chapter 57 of the laws of 2009, is amended to  
5 read as follows:

6 (a) Any school district which is coterminous with, partly within or  
7 wholly within a city having a population of less than one hundred twen-  
8 ty-five thousand, is hereby authorized and empowered, by majority vote  
9 of the whole number of its school authorities, to impose for school  
10 district purposes, within the territorial limits of such school district  
11 and without discrimination between residents and nonresidents thereof,  
12 the taxes described in subdivision (b) of section eleven hundred five OF  
13 THIS CHAPTER (but excluding the tax on prepaid telephone calling  
14 services) and the taxes described in clauses (E) and (H) of subdivision  
15 (a) of section eleven hundred ten OF THIS CHAPTER, including the transi-  
16 tional provisions in subdivision (b) of section eleven hundred six of  
17 this chapter, so far as such provisions can be made applicable to the  
18 taxes imposed by such school district and with such limitations and  
19 special provisions as are set forth in this article, such taxes to be  
20 imposed at the rate of one-half, one, one and one-half, two, two and  
21 one-half [or], three, THREE AND ONE-QUARTER, THREE AND ONE-HALF, THREE  
22 AND THREE-QUARTERS OR FOUR percent which rate shall be uniform for all  
23 portions and all types of receipts and uses subject to such taxes. In  
24 respect to such taxes, all provisions of the resolution imposing them,  
25 except as to rate and except as otherwise provided herein, shall be  
26 identical with the corresponding provisions in [such] article twenty-  
27 eight [of this chapter], including the applicable definition and  
28 exemption provisions of such article, so far as the provisions of such  
29 article twenty-eight of this chapter can be made applicable to the taxes  
30 imposed by such school district and with such limitations and special  
31 provisions as are set forth in this article. The taxes described in  
32 subdivision (b) of section eleven hundred five OF THIS CHAPTER (but  
33 excluding the tax on prepaid telephone calling service) and clauses (E)  
34 and (H) of subdivision (a) of section eleven hundred ten OF THIS  
35 CHAPTER, including the transitional provision in subdivision (b) of  
36 [such] section eleven hundred six of this chapter, may not be imposed by  
37 such school district unless the resolution imposes such taxes so as to  
38 include all portions and all types of receipts and uses subject to tax  
39 under such subdivision (but excluding the tax on prepaid telephone call-  
40 ing service) and clauses. Provided, however, that, where a school  
41 district imposes such taxes, such taxes shall omit the provision for  
42 refund or credit contained in subdivision (d) of section eleven hundred  
43 nineteen of this chapter with respect to such taxes described in [such]  
44 subdivision (b) of section eleven hundred five OF THIS CHAPTER unless  
45 such school district elects to provide such provision or, if so elected,  
46 to repeal such provision.

47 S 12. Subdivisions (a) and (b) of section 1223 of the tax law, subdi-  
48 vision (a) as separately amended by section 8 of part SS-1 of chapter 57  
49 and chapter 65 of the laws of 2008, subdivision (b) as separately  
50 amended by chapters 4, 8 and 9 of the laws of 2003, are amended to read  
51 as follows:

52 (a) (1) No transaction taxable under sections twelve hundred two  
53 through twelve hundred four of this article shall be taxed pursuant to  
54 this article by any county or by any city located therein, or by both,  
55 at an aggregate rate in excess of the highest rate set forth in the

1 applicable subdivision of section twelve hundred one of this article  
2 [or, in the case of any taxes imposed].

3 (2) NO TRANSACTION TAXABLE pursuant to the authority of section twelve  
4 hundred ten or twelve hundred eleven of this article [(other than taxes  
5 imposed by the county of Nassau, Erie, Steuben, Cattaraugus, Suffolk,  
6 Oneida, Genesee, Greene, Franklin, Herkimer, Tioga, Orleans, Allegany,  
7 Ulster, Albany, Rensselaer, Tompkins, Wyoming, Columbia, Schuyler, Rock-  
8 land, Chenango, Monroe, Chemung, Seneca, Sullivan, Wayne, Livingston,  
9 Schenectady, Montgomery, Delaware, Clinton, Niagara, Yates, Lewis,  
10 Essex, Dutchess, Schoharie, Putnam, Chautauqua, Orange, Oswego, Ontario,  
11 Jefferson or Onondaga and by the county of Cortland and the city of  
12 Cortland and by the county of Broome and the city of Binghamton and by  
13 the county of Cayuga and the city of Auburn and by the county of Otsego  
14 and the city of Oneonta and by the county of Madison and the city of  
15 Oneida and by the county of Fulton and the city of Gloversville or the  
16 city of Johnstown as provided in section twelve hundred ten of this  
17 article) at a rate in excess of three percent, except that, in the city  
18 of Yonkers, in the city of Mount Vernon, in the city of New Rochelle, in  
19 the city of Fulton and in the city of Oswego, the rate may not be in  
20 excess of four percent and in the city of White Plains, the rate may not  
21 be in excess of three and three-quarters percent and except that in the  
22 city of Poughkeepsie in the county of Dutchess, if such county withdraws  
23 from the metropolitan commuter transportation district pursuant to  
24 section twelve hundred seventy-nine-b of the public authorities law and  
25 if the revenues from a three-eighths percent rate of such tax imposed by  
26 such county, pursuant to the authority of section twelve hundred ten of  
27 this article, are required by local laws, ordinances or resolutions to  
28 be set aside for mass transportation purposes, the rate may not be in  
29 excess of three and three-eighths percent] SHALL BE TAXED PURSUANT TO  
30 SUCH SECTIONS BY ANY COUNTY OR BY ANY CITY LOCATED THEREIN, OR BY BOTH,  
31 AT AN AGGREGATE RATE IN EXCESS OF FOUR PERCENT, OTHER THAN TAXES IMPOSED  
32 BY A COUNTY OR BY A CITY AS PROVIDED, RESPECTIVELY, IN SUBDIVISION (K)  
33 OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE.

34 (b) If a transaction is taxed by both a county and a city PURSUANT TO  
35 THE AUTHORITY OF SECTION TWELVE HUNDRED TWO, TWELVE HUNDRED THREE OR  
36 TWELVE HUNDRED FOUR OF THIS ARTICLE, OR PURSUANT TO THE AUTHORITY OF  
37 SECTION TWELVE HUNDRED TEN OR TWELVE HUNDRED ELEVEN OF THIS ARTICLE, the  
38 rate of tax on such transaction imposed by the county or city, not  
39 having prior right thereto pursuant to section twelve hundred twenty-  
40 four OF THIS ARTICLE, shall be deemed to be reduced (or the entire tax  
41 eliminated, if necessary) to the extent necessary to comply with the  
42 [foregoing] requirement OF PARAGRAPH ONE OR TWO OF SUBDIVISION (A) OF  
43 THIS SECTION.

44 (C) A tax imposed by a county upon any transaction, to the extent that  
45 it would require a reduction in any tax rate imposed thereon by a city,  
46 shall not become effective in respect to any transaction taxed by such  
47 city (or in respect of other similar transactions outside of the city  
48 which, if occurring in such city, would be subject to such city tax)  
49 before the commencement of the city's next succeeding fiscal year and  
50 then only if the county shall have given notice to such city of its  
51 imposition of a tax on such transaction at least six months prior to the  
52 commencement of such fiscal year, provided however that the local legis-  
53 lative body of such city may waive the requirement of such notice and  
54 the postponement of the effective date of such tax. A city tax upon any  
55 transaction, to the extent that it would require a reduction in any tax  
56 rate imposed by a county thereon, shall not become effective in respect

1 of any transaction taxed by such county before the commencement of the  
2 county's next succeeding fiscal year and then only if the city shall  
3 have given notice to such county of its imposition of a tax on such  
4 transaction at least six months prior to the commencement of such fiscal  
5 year, provided, however, that the local legislative body of such county  
6 may waive the requirement of such notice and postponement of the effective  
7 date of such tax. However, whether or not the six months' notice  
8 requirement provided in this section has been waived, a tax imposed  
9 pursuant to the authority of section twelve hundred ten or twelve  
10 hundred eleven OF THIS ARTICLE shall still be subject to the requirements  
11 provided for in the first three sentences of subdivision (d) of  
12 such sections and in subdivision (e) of such sections.

13 S 13. Subdivisions (a), (b) and (c) of section 1224 of the tax law, as  
14 amended by chapter 426 of the laws of 1968, paragraph 2 of subdivision  
15 (a) and paragraph 2 of subdivision (b) as amended by chapter 506 of the  
16 laws of 1976, paragraph 1 of subdivision (b) as amended by section 40 of  
17 part Y of chapter 63 of the laws of 2000, are amended to read as  
18 follows:

19 (a) Where a county contains one or more cities of less than one  
20 million, such county shall have prior right to impose:

21 (1) any or all of the taxes described in subdivisions (c), (d) and (e)  
22 of section twelve hundred one OF THIS ARTICLE, as authorized by section  
23 twelve hundred two OF THIS ARTICLE.

24 (2) all of the taxes described in article twenty-eight OF THIS CHAPTER  
25 as authorized by subdivision (a) of section twelve hundred ten OF THIS  
26 ARTICLE, to the extent of one-half the maximum rates authorized under  
27 such subdivision, except as otherwise provided in this section.

28 (b) Each city in such a county shall have prior right to impose:

29 (1) any or all of the taxes described in subdivisions (b), (d), (e)  
30 and (f) of section eleven hundred five OF THIS CHAPTER, and, where the  
31 tax described in subdivision (b) of section eleven hundred five OF THIS  
32 CHAPTER is imposed, all of the taxes described in clauses (E), (G) and  
33 (H) of subdivision (a) of section eleven hundred ten of this chapter, as  
34 authorized by subdivision (b) of section twelve hundred ten of this  
35 article.

36 (2) all of the taxes described in article twenty-eight OF THIS CHAPTER  
37 as authorized by subdivision (a) of section twelve hundred ten OF THIS  
38 ARTICLE, or by section twelve hundred eleven OF THIS ARTICLE, to the  
39 extent of one-half the maximum aggregate rates authorized under such  
40 subdivision (a) and such section twelve hundred eleven, except as otherwise  
41 provided in this section.

42 (c) [However] EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, where a  
43 county containing a city with a population of one hundred twenty-five  
44 thousand or more imposes all of the taxes described in article twenty-  
45 eight OF THIS CHAPTER as authorized by subdivision (a) of section twelve  
46 hundred ten OF THIS ARTICLE (1) for county purposes and (2) for educational  
47 purposes or for allocation and distribution to cities and the  
48 area outside cities, in accordance with section twelve hundred sixty-two  
49 OF THIS ARTICLE, the county shall have the prior right to impose such  
50 taxes for county purposes at A RATE not to exceed [one-third of the  
51 maximum rate authorized under subdivision (a) of section twelve hundred  
52 ten] ONE PERCENT and prior right to impose such taxes for educational  
53 purposes or for such allocation and distribution, or both, at A RATE not  
54 to exceed [one-third of such maximum rate] ONE PERCENT. In such event,  
55 a city in the county shall have prior right to impose such taxes at A  
56 RATE not to exceed [one-third of such maximum rate] ONE PERCENT. TO THE

EXTENT THAT SUCH A COUNTY IMPOSES TAX AT THE RATE OF FOUR PERCENT OR LESS, AND SUBDIVISION (E) OF THIS SECTION DOES NOT EXTEND TO THAT COUNTY THE SOLE RIGHT TO IMPOSE A RATE OF TAX IN EXCESS OF THREE PERCENT, THE COUNTY AND ANY CITY IN THAT COUNTY SHALL HAVE THE RESPECTIVE RIGHTS PROVIDED IN PARAGRAPH TWO OF SUBDIVISION (A) OR IN SUBDIVISION (B) OF THIS SECTION WITH RESPECT TO THE RATE OF TAX IN EXCESS OF THREE PERCENT, BUT NOT IN EXCESS OF FOUR PERCENT, NOT IMPOSED BY THAT COUNTY.

S 14. Subdivisions (d), (e), (f), (g), (h), (i), (j), (k), (l), (m), (n), (o), (p), (q), (r), (t), (u), (v), (w), (x), (y), (z), (z-1), (aa), (bb), (cc), (dd), (ee), (ff) and (gg) of section 1224 of the tax law are REPEALED.

S 15. Section 1224 of the tax law is amended by adding four new subdivisions (d), (e), (f) and (g) to read as follows:

(D) FOR PURPOSES OF THIS SECTION, THE TERM "PRIOR RIGHT" SHALL MEAN THE PREFERENTIAL RIGHT TO IMPOSE ANY TAX DESCRIBED IN SECTIONS TWELVE HUNDRED TWO AND TWELVE HUNDRED THREE, OR TWELVE HUNDRED TEN AND TWELVE HUNDRED ELEVEN, OF THIS ARTICLE AND THEREBY TO PREEMPT SUCH TAX AND TO PRECLUDE ANOTHER MUNICIPAL CORPORATION FROM IMPOSING OR CONTINUING THE IMPOSITION OF SUCH TAX TO THE EXTENT THAT SUCH RIGHT IS EXERCISED. HOWEVER, THE RIGHT OF PREEMPTION SHALL ONLY APPLY WITHIN THE TERRITORIAL LIMITS OF THE TAXING JURISDICTION HAVING THE RIGHT OF PREEMPTION.

(E) EACH OF THE FOLLOWING COUNTIES AND CITIES SHALL HAVE THE SOLE RIGHT TO IMPOSE THE FOLLOWING RATE OF SALES AND COMPENSATING USE TAXES IN EXCESS OF THREE PERCENT, BUT NOT IN EXCESS OF FOUR PERCENT, THAT SUCH COUNTY OR CITY IS AUTHORIZED TO IMPOSE PURSUANT TO THE AUTHORITY OF SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE. SUCH ADDITIONAL RATE OF TAX IN EXCESS OF THREE PERCENT SHALL NOT BE SUBJECT TO PREEMPTION. NOTHING IN THIS SUBDIVISION SHALL PRECLUDE A COUNTY OR A CITY IN THAT COUNTY FROM IMPOSING A RATE OF TAX PURSUANT TO THE AUTHORITY OF SUBDIVISION (A) OR (B) OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE IN EXCESS OF THREE PERCENT TO THE EXTENT THAT THIS SUBDIVISION DOES NOT RESERVE A RATE IN EXCESS OF THREE PERCENT TO THE COUNTY OR CITY.

(1) COUNTIES:

(A) ONE-QUARTER OF ONE PERCENT - NONE.

(B) ONE-HALF OF ONE PERCENT - CHAUTAUQUA, ONTARIO, SCHENECTADY.

(C) THREE-QUARTERS OF ONE PERCENT - DUTCHESS, ESSEX, JEFFERSON, LEWIS, ORANGE.

(D) ONE PERCENT - ALBANY, ALLEGANY, BROOME, CATTARAUGUS, CHEMUNG, CHENANGO, CLINTON, COLUMBIA, DELAWARE, ERIE, FRANKLIN, GENESEE, GREENE, HERKIMER, LIVINGSTON, MONROE, MONTGOMERY, NASSAU, NIAGARA, ONEIDA, ONONDAGA, ORLEANS, PUTNAM, RENSSELAER, ROCKLAND, SCHOHARIE, SCHUYLER, SENECA, STEUBEN, SUFFOLK, SULLIVAN, TIOGA, TOMPKINS, ULSTER, WAYNE, WYOMING, YATES.

(2) CITIES:

(A) ONE-QUARTER OF ONE PERCENT - NONE.

(B) ONE-HALF OF ONE PERCENT - NONE.

(C) THREE-QUARTERS OF ONE PERCENT - WHITE PLAINS.

(D) ONE PERCENT - MOUNT VERNON, NEW ROCHELLE, YONKERS.

(F) EACH OF THE FOLLOWING COUNTIES AND CITIES SHALL HAVE THE SOLE RIGHT TO IMPOSE THE FOLLOWING RATE OF SALES AND COMPENSATING USE TAXES IN EXCESS OF FOUR PERCENT THAT SUCH COUNTY OR CITY IS AUTHORIZED TO IMPOSE PURSUANT TO THE AUTHORITY OF SUBDIVISIONS (A) AND (K) OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE. SUCH ADDITIONAL RATE OF TAX IN EXCESS OF FOUR PERCENT SHALL NOT BE SUBJECT TO PREEMPTION.

(1) COUNTIES:

(A) ONE-QUARTER OF ONE PERCENT - HERKIMER, NASSAU.

- 1 (B) ONE-HALF OF ONE PERCENT - ALLEGANY.  
2 (C) THREE-QUARTERS OF ONE PERCENT - ERIE, ONEIDA.  
3 (D) ONE PERCENT - NONE.  
4 (2) CITIES:  
5 (A) ONE-QUARTER OF ONE PERCENT - NONE.  
6 (B) ONE-HALF OF ONE PERCENT - NONE.  
7 (C) THREE-QUARTERS OF ONE PERCENT - NONE.  
8 (D) ONE PERCENT - NONE.

9 (G) EACH OF THE FOLLOWING CITIES IS AUTHORIZED TO PREEMPT THE TAXES  
10 IMPOSED PURSUANT TO THE AUTHORITY OF SUBDIVISION (A) OF SECTION TWELVE  
11 HUNDRED TEN OF THIS ARTICLE BY THE COUNTY IN WHICH IT IS LOCATED, TO THE  
12 EXTENT OF ONE-HALF THE MAXIMUM AGGREGATE RATE AUTHORIZED UNDER SECTION  
13 TWELVE HUNDRED TEN OF THIS ARTICLE: AUBURN, IN CAYUGA COUNTY; CORTLAND,  
14 IN CORTLAND COUNTY; GLOVERSVILLE OR JOHNSTOWN, IN FULTON COUNTY; ONEIDA,  
15 IN MADISON COUNTY; ONEONTA, IN OTSEGO COUNTY. AS OF THE DATE THIS SUBDI-  
16 VISION TAKES EFFECT, ANY SUCH PREEMPTION IN EFFECT ON SUCH DATE SHALL  
17 CONTINUE IN FULL FORCE AND EFFECT UNTIL THE EFFECTIVE DATE OF A LOCAL  
18 LAW, ORDINANCE OR RESOLUTION ADOPTED OR AMENDED BY A CITY TO CHANGE SUCH  
19 PREEMPTION. ANY PREEMPTION TO TAKE EFFECT UNDER THIS SUBDIVISION AFTER  
20 THE DATE THIS SUBDIVISION TAKES EFFECT SHALL BE SUBJECT TO THE NOTICE  
21 REQUIREMENTS IN SECTION TWELVE HUNDRED TWENTY-THREE OF THIS SUBPART AND  
22 TO THE OTHER REQUIREMENTS OF THIS ARTICLE.

23 S 16. Subdivisions (s) and (hh) of section 1224 of the tax law, subdi-  
24 vision (s) as amended by chapter 117 of the laws of 2004, paragraph 2 of  
25 subdivision (s) as amended by section 3-a of part M-1 of chapter 109 of  
26 the laws of 2006, subdivision (hh) as added by section 3 of part M-1 of  
27 chapter 109 of the laws of 2006, are amended to read as follows:

28 [(s)] (H) (1) Notwithstanding any other provision of this section,  
29 each city in the county of Oswego shall have prior right to impose:

30 (A) all of the taxes described in article twenty-eight of this chapter  
31 as authorized by subdivision (a) of section twelve hundred ten or by  
32 section twelve hundred eleven of this article, up to the maximum rate  
33 authorized by the opening paragraph of such section twelve hundred ten.

34 (B) any or all of the taxes described in subdivisions (b), (d), (e)  
35 and (f) of section eleven hundred five of this chapter, and, where the  
36 tax described in such subdivision (b) of section eleven hundred five is  
37 imposed, all of the taxes described in clauses (E), (G) and (H) of  
38 subdivision (a) of section eleven hundred ten of this chapter, as  
39 authorized by subdivision (b) of section twelve hundred ten of this  
40 article.

41 (2) Notwithstanding any provision of this article, [during any period  
42 that] TAX IMPOSED BY the county of Oswego [is authorized to impose an  
43 additional rate of tax by] PURSUANT TO THE AUTHORITY OF SUBDIVISION (A)  
44 OF section twelve hundred ten of this article[, such county shall have  
45 the sole right to impose such additional rate, such additional rate of  
46 tax shall be in addition to any other tax which such county may impose  
47 or may be imposing pursuant to this article or any other law, and such  
48 additional rate of tax] AT THE RATE OF FOUR PERCENT OR LESS shall not be  
49 subject to [pre-emption and] PREEMPTION BUT shall apply only in the area  
50 of the county outside the cities in such county, provided that such  
51 [additional] rate of the county shall apply in a city in such county to  
52 the extent the city does not impose tax pursuant to the authority of  
53 section twelve hundred ten of this article [at a rate greater than three  
54 percent].

55 [(hh)] (I) Notwithstanding the foregoing provisions of this section or  
56 other law to the contrary:



(1) If a county, other than a county to which subdivision (c) of this section applies and other than Oswego county, and a city in the county each impose sales and compensating use taxes pursuant to the authority of subpart B of part one of this article, and

(A) neither elects to tax motor fuel and diesel motor fuel as described in subdivision (m) of section eleven hundred eleven of this chapter, the provisions of paragraph two of subdivisions (a) and (b) of this section, EXCEPT AS OTHERWISE PROVIDED IN SUBDIVISIONS (E) THROUGH (G) OF THIS SECTION, shall apply to their rates of tax on motor fuel and diesel motor fuel in such city; or

(B) both elect to tax motor fuel and diesel motor fuel as described in subdivision (m) of section eleven hundred eleven of this chapter, each shall have the prior right to the taxes on such fuels as described in subdivision (m) of section eleven hundred eleven of this chapter, to the extent of one-half the maximum rate authorized for such county or city, without regard to whether they have chosen the two dollar or three dollar base on which such taxes may be imposed; or

(C) only one of them elects to tax motor fuel and diesel motor fuel as described in subdivision (m) of section eleven hundred eleven of this chapter, the one that did not make such election shall have the prior right to impose taxes on such fuels described in subdivision (m) of section eleven hundred eleven of this chapter, to the extent of one-half the maximum rate, and the one that did make such election shall have the prior right to impose taxes on such fuels described in subdivision (m) of section eleven hundred eleven of this chapter, to the extent of one-half the maximum rate authorized for such locality but with regard to whether it chose the two dollar or three dollar base on which such taxes may be imposed.

(2) If a county to which subdivision (c) of this section applies and a city in such county each impose sales and compensating use taxes pursuant to the authority of subpart B of part one of this article, and

(A) neither elects to tax motor fuel and diesel motor fuel as described in subdivision (m) of section eleven hundred eleven of this chapter, the provisions of subdivision (c) of this section shall apply to their rates of tax on motor fuel and diesel motor fuel in such city; or

(B) both elect to tax motor fuel and diesel motor fuel as described in subdivision (m) of section eleven hundred eleven of this chapter, the county shall have the prior right to impose taxes on such fuels as described in subdivision (m) of section eleven hundred eleven of this chapter, to the extent of two-thirds, and the city shall have the prior right to impose taxes on such fuels as described in subdivision (m) of section eleven hundred eleven of this chapter, to the extent of one-third, of the maximum rate authorized for such county and city, without regard to whether they have chosen the two dollar or three dollar base on which such taxes may be imposed; or

(C) only one of them elects to tax motor fuel and diesel motor fuel as described in subdivision (m) of section eleven hundred eleven of this chapter, if the county did not make such election, it shall have the prior right to impose taxes on such fuels described in subdivision (m) of section eleven hundred eleven of this chapter, to the extent of two-thirds the maximum rate authorized, and the city shall have the prior right to impose taxes on such fuels described in subdivision (m) of section eleven hundred eleven of this chapter, to the extent of one-third the maximum rate authorized for such city but with regard to whether it chose the two dollar or three dollar base on which such tax

1 may be imposed; and, if the city did not make the election, it shall  
2 have the prior right to impose taxes on such fuels described in subdivi-  
3 sion (m) of section eleven hundred eleven of this chapter, to the extent  
4 of one-third the maximum rate authorized, and the county shall have the  
5 prior right to impose taxes on such fuels described in subdivision (m)  
6 of section eleven hundred eleven of this chapter, to the extent of two-  
7 thirds the maximum rate authorized for such county but with regard to  
8 whether it chose the two dollar or three dollar base on which such taxes  
9 may be imposed.

10 (3) In Oswego county, references in subparagraph (A) of paragraph one  
11 of subdivision [(s)] (H) of this section to tax imposed by a city in  
12 such county at the maximum rate authorized or in subparagraph (B) of  
13 PARAGRAPH ONE OF subdivision [(s)] (H) of this section to the taxes  
14 described in subdivision (b) of section eleven hundred five of this  
15 chapter shall include tax imposed by the city pursuant to any election  
16 it makes under subdivision (m) of section eleven hundred eleven of this  
17 chapter, regardless of whether such city chooses the two dollar or three  
18 dollar base on which such tax may be imposed.

19 (4) Nothing in this subdivision or in subdivision (m) of section elev-  
20 en hundred eleven of this chapter shall be construed to affect the  
21 authority of a county or city to impose an additional rate of tax IN  
22 EXCESS OF FOUR PERCENT pursuant to this article, provided that, if a  
23 county or city makes the election described in subdivision (m) of  
24 section eleven hundred eleven of this chapter, such election shall apply  
25 uniformly to any tax it imposes pursuant to the authority of subpart B  
26 of part one of this article, including any SUCH additional rate of tax  
27 it is authorized to impose.

28 (5) For purposes of this section, the terms "maximum rate authorized"  
29 and "maximum rate" shall each have the same meaning as in subdivisions  
30 (a)[, (b)] and [(c)] (B) of this section.

31 S 17. Paragraph 2 of subdivision (c) of section 1261 of the tax law,  
32 as amended by section 9 of part SS-1 of chapter 57 of the laws of 2008,  
33 is amended to read as follows:

34 (2) However, the taxes, penalties and interest from the [additional]  
35 one percent rate IN EXCESS OF THREE PERCENT which the city of Yonkers is  
36 authorized to impose pursuant to section twelve hundred ten of this  
37 article, after the comptroller has reserved such refund fund and such  
38 cost shall be paid to the special sales and compensating use tax fund  
39 for the city of Yonkers established by section ninety-two-f of the state  
40 finance law at the times set forth in [the preceding sentence] PARAGRAPH  
41 ONE OF THIS SUBDIVISION.

42 S 18. Subdivisions (a) and (b) of section 1262-a of the tax law,  
43 subdivision (a) as amended and subdivision (b) as added by chapter 617  
44 of the laws of 1992, are amended to read as follows:

45 (a) In the event that the county of Tompkins and the city of Ithaca  
46 both impose the same taxes described in section twelve hundred two,  
47 twelve hundred three or twelve hundred ten of this chapter, the county  
48 shall have power to impose or continue to impose such taxes on the area  
49 of the county outside such city up to the maximum rate authorized there-  
50 for. In such event, notwithstanding the provisions of [the preceding]  
51 section TWELVE HUNDRED SIXTY-TWO OF THIS PART, the portion of the net  
52 collections received by the county by reason of its additional rate on  
53 such area (CONSIDERED WITHOUT REGARD TO THE PORTION OF ANY COUNTY RATE  
54 IN EXCESS OF THREE PERCENT), shall be allocated quarterly to the towns  
55 in such area in proportion to their respective populations, and allo-  
56 cated between the towns and villages, if any village elects to take its

share in cash, in proportion to their respective populations, determined in accordance with the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law completed and published prior to the end of the quarter for which the allocation is made.

(b) Notwithstanding any other provision of law to the contrary, if the county of Tompkins imposes [the additional one-half or one percent rate of] tax pursuant to the [provisions] AUTHORITY of SUBDIVISION (A) OF section twelve hundred ten of this article AT A RATE IN EXCESS OF THREE PERCENT, the [net collections received by the] county [of Tompkins on account of such additional rate during the first six months such additional rate is in effect] shall [be retained by the county of Tompkins to be used for any county purpose. Thereafter,] RETAIN seventy-five [per centum] PERCENT of net collections attributable to such [additional] rate [shall be retained by the county of Tompkins] IN EXCESS OF THREE PERCENT, to be used for any county purpose, and SHALL ALLOCATE the remaining twenty-five [per centum] PERCENT of [such] net collections [shall be allocated] FROM SUCH RATE IN EXCESS OF THREE PERCENT BETWEEN THE CITY OF ITHACA AND THE AREA OF THE COUNTY OUTSIDE SUCH CITY as follows:

(1) Where the city of Ithaca imposes [a] tax pursuant to the authority of subdivision (a) of section [one thousand two] TWELVE hundred ten of this article, [that portion received by] the county [on account of the additional tax imposed by the county] SHALL ALLOCATE THE PORTION OF SUCH NET COLLECTIONS ON ACCOUNT OF ITS RATE OF TAX IN EXCESS OF THREE PERCENT within the city of Ithaca [shall be allocated] to the city of Ithaca to be used for any city purpose. Where the city of Ithaca does not impose [a] tax pursuant to the authority of such subdivision (a) of section [one thousand two] TWELVE hundred ten the amount required to be allocated to such city, to be used for any city purpose, shall be determined in proportion to such city's population determined as a portion of the county's total population as determined in accordance with the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law completed and published prior to the end of the quarter for which the allocation is made.

(2) The balance of such twenty-five [per centum] PERCENT OF THE COUNTY'S NET COLLECTIONS FROM ITS TAX IMPOSED AT A RATE IN EXCESS OF THREE PERCENT, after deduction of the amount allocated to the city of Ithaca pursuant to paragraph one of this subdivision, shall be allocated to the towns of such county, and between towns and villages, if any village elects to take its share in cash, in the manner described in subdivision (a) of this section with respect to the area of the county outside the city of Ithaca.

S 19. Section 1262-e of the tax law, as amended by chapter 286 of the laws of 2009, is amended to read as follows:

S 1262-e. [Establishment] NASSAU COUNTY - ESTABLISHMENT of local government assistance programs [in Nassau county]. 1. Towns and cities. Notwithstanding any other provision of law to the contrary, for [the] calendar [year] YEARS beginning [on] January first, nineteen hundred ninety-eight and continuing [through the calendar year beginning on] January first, two thousand eleven] ANNUALLY THEREAFTER, the county of Nassau shall enact and establish a local government assistance program for the towns and cities within such county to assist such towns and cities to minimize real property taxes; defray the cost and expense of the treatment, collection, management, disposal, and transportation of municipal solid waste, and to comply with the provisions of chapter two

1 hundred ninety-nine of the laws of nineteen hundred eighty-three; and  
2 defray the cost of maintaining conservation and environmental control  
3 programs. Such special assistance program for the towns and cities with-  
4 in such county and the funding for such program shall equal [one-third  
5 of] the revenues received by such county from the imposition of [the  
6 three-quarters percent] ITS sales and COMPENSATING use [tax during]  
7 TAXES IMPOSED AT THE RATE OF ONE-QUARTER OF ONE PERCENT IN EXCESS OF  
8 THREE PERCENT EACH calendar [years two thousand one, two thousand two,  
9 two thousand three, two thousand four, two thousand five, two thousand  
10 six, two thousand seven, two thousand eight, two thousand nine, two  
11 thousand ten, and two thousand eleven additional to the regular three  
12 percent rate authorized for such county in section twelve hundred ten of  
13 this article] YEAR. The monies for such special local assistance shall  
14 be paid and distributed to the towns and cities on a per capita basis  
15 using the population figures in the latest decennial federal census.  
16 Provided further, that notwithstanding any other law to the contrary,  
17 the establishment of such special assistance program shall preclude any  
18 city or town within such county from preempting or claiming under any  
19 other section of this [chapter] ARTICLE the revenues derived from the  
20 [additional] COUNTY'S FIRST THREE-QUARTERS OF ONE PERCENT RATE OF tax IN  
21 EXCESS OF THREE PERCENT authorized by section twelve hundred ten of this  
22 article. Provided further, that any such town or towns may, by resol-  
23 ution of the town board, apportion all or a part of monies received in  
24 such special assistance program to an improvement district or special  
25 district account within such town or towns in order to accomplish the  
26 purposes of this special assistance program.

27 2. Villages. Notwithstanding any other provision of law to the contra-  
28 ry, for [the] calendar [year] YEARS beginning [on] January first, nine-  
29 teen hundred ninety-eight and continuing [through the calendar year  
30 beginning on January first, two thousand eleven] ANNUALLY THEREAFTER,  
31 the county of Nassau, by local law, is hereby empowered to enact and  
32 establish a local government assistance program for the villages within  
33 such county to assist such villages to minimize real property taxes;  
34 defray the cost and expense of the treatment, collection, management,  
35 disposal, and transportation of municipal solid waste; and defray the  
36 cost of maintaining conservation and environmental control programs. The  
37 funding of such local assistance program for the villages within such  
38 county may be provided by Nassau county during any calendar year in  
39 which such village local assistance program is in effect and shall not  
40 exceed one-sixth of the revenues [received] THE COUNTY RECEIVES from  
41 [the imposition of the three-quarters percent] ITS sales and COMPENSAT-  
42 ING use [tax that are remaining after the towns and cities have received  
43 their funding pursuant to the provisions of subdivision one of this  
44 section] TAXES IMPOSED AT THE RATE OF ONE-HALF OF ONE PERCENT IN EXCESS  
45 OF THREE PERCENT. The funding for such village local assistance program  
46 shall be paid and distributed to the villages on a per capita basis  
47 using the population figures in the latest decennial federal census.  
48 Provided further, that the establishment of such village local assist-  
49 ance program shall preclude any village within such county from  
50 [preempting or] claiming under any other section of this [chapter] ARTI-  
51 CLE the revenues derived from the [additional] COUNTY'S FIRST  
52 THREE-QUARTERS OF ONE PERCENT RATE OF tax IN EXCESS OF THREE PERCENT  
53 authorized by section twelve hundred ten of this article.

54 S 20. Section 1262-g of the tax law, as amended by chapter 168 of the  
55 laws of 2009, is amended to read as follows:

1 S 1262-g. [Allocation] ONEIDA COUNTY - ALLOCATION and distribution of  
2 net collections from the [additional] one percent rate of sales and  
3 compensating use taxes in [Oneida county] EXCESS OF THREE PERCENT.  
4 Notwithstanding any contrary provision of law, if the county of Oneida  
5 imposes sales and compensating use taxes at a rate which is one percent  
6 [additional to] IN EXCESS OF the three percent rate, AS authorized by  
7 section twelve hundred ten of this article[, as authorized by such  
8 section], (a) where a city in such county imposes tax pursuant to the  
9 authority of subdivision (a) of such section twelve hundred ten, such  
10 county shall allocate, distribute and pay in cash quarterly to such city  
11 one-half of the net collections attributable to such [additional] one  
12 percent rate of the county's taxes collected in such city's boundaries;  
13 (b) where a city in such county does not impose tax pursuant to the  
14 authority of such subdivision (a) of such section twelve hundred ten,  
15 such county shall allocate, distribute and pay in cash quarterly to such  
16 city not so imposing tax a portion of the COUNTY'S net collections  
17 attributable to one-half of [the county's additional] SUCH one percent  
18 rate of tax calculated on the basis of the ratio which such city's popu-  
19 lation bears to the county's total population, such populations as  
20 determined in accordance with the latest decennial federal census or  
21 special population census taken pursuant to section twenty of the gener-  
22 al municipal law completed and published prior to the end of the quarter  
23 for which the allocation is made, which special census must include the  
24 entire area of the county; and (c) provided, however, [(1) that such  
25 county shall dedicate the first five hundred thousand dollars of net  
26 collections attributable to such additional one percent rate of tax  
27 received by such county after the county receives in the aggregate eigh-  
28 teen million five hundred thousand dollars of net collections from such  
29 additional one percent rate of tax imposed for the period September  
30 first, nineteen hundred ninety-two, through August thirty-first, nine-  
31 teen hundred ninety-three, and the first one million five hundred thou-  
32 sand dollars of such net collections after the county receives in the  
33 aggregate eighteen million five hundred thousand dollars of such net  
34 collections for the period September first, nineteen hundred ninety-  
35 three, through August thirty-first, nineteen hundred ninety-four, to an  
36 allocation on a per capita basis, utilizing figures from the latest  
37 decennial federal census or special population census taken pursuant to  
38 section twenty of the general municipal law, completed and published  
39 prior to the end of the year for which such allocation is made, which  
40 special census must include the entire area of such county, to be allo-  
41 cated and distributed among the towns and cities of Oneida county by  
42 appropriation of its board of legislators; and (2)] that such county  
43 shall dedicate the first one million five hundred thousand dollars of  
44 net collections attributable to such [additional] one percent rate of  
45 tax received by such county after the county receives in the aggregate  
46 eighteen million five hundred thousand dollars of net collections from  
47 such [additional] one percent rate of tax imposed for any [of the peri-  
48 ods: September first, nineteen hundred ninety-four, through August thir-  
49 ty-first, nineteen hundred ninety-five; September first, nineteen  
50 hundred ninety-five through August thirty-first, nineteen hundred nine-  
51 ty-six; September first, nineteen hundred ninety-six, through August  
52 thirty-first, nineteen hundred ninety-seven; September first, nineteen  
53 hundred ninety-seven through August thirty-first, nineteen hundred nine-  
54 ty-eight; September first, nineteen hundred ninety-eight through August  
55 thirty-first, nineteen hundred ninety-nine; September first, nineteen  
56 hundred ninety-nine through August thirty-first, two thousand; September

1 first, two thousand through August thirty-first, two thousand one;  
2 September first, two thousand one through August thirty-first, two thou-  
3 sand two; September first, two thousand two through August thirty-first,  
4 two thousand three; September first, two thousand three through August  
5 thirty-first, two thousand four; September first, two thousand four  
6 through August thirty-first, two thousand five, September first, two  
7 thousand five through August thirty-first, two thousand six; September  
8 first, two thousand six through August thirty-first, two thousand seven,  
9 September first, two thousand seven through August thirty-first, two  
10 thousand eight; September first, two thousand eight through August thir-  
11 ty-first, two thousand nine; September first, two thousand nine through  
12 August thirty-first, two thousand ten; and September first, two thousand  
13 ten through August thirty-first, two thousand eleven] TWELVE MONTH PERI-  
14 OD COMMENCING SEPTEMBER FIRST AND ENDING THE FOLLOWING AUGUST  
15 THIRTY-FIRST, to an allocation on a per capita basis, utilizing figures  
16 from the latest decennial federal census or special population census  
17 taken pursuant to section twenty of the general municipal law, completed  
18 and published prior to the end of the year for which such allocation is  
19 made, which special census must include the entire area of such county,  
20 to be allocated and distributed among the towns of Oneida county by  
21 appropriation of its board of legislators; provided, further, that noth-  
22 ing herein shall require such board of legislators to make any such  
23 appropriation until it has been notified by any town by appropriate  
24 resolution and, in any case where there is a village wholly or partly  
25 located within a town, a resolution of every such village, embodying the  
26 agreement of such town and village or villages upon the amount of such  
27 appropriation to be distributed to such village or villages out of the  
28 allocation to the town or towns in which it is located.

29 S 21. Section 1262-h of the tax law, as amended by chapter 284 of the  
30 laws of 2009, is amended to read as follows:

31 S 1262-h. [Allocation] STEUBEN COUNTY - ALLOCATION and distribution of  
32 net collections from the [additional] one percent rate of sales and  
33 compensating use taxes in [Steuben county] EXCESS OF THREE PERCENT.  
34 Notwithstanding any provision of law to the contrary, of the net  
35 collections received by the county of Steuben as a result of the imposi-  
36 tion of the [additional] one percent rate of tax IN EXCESS OF THREE  
37 PERCENT authorized by section twelve hundred ten of this article [(a)  
38 during the period beginning December first, nineteen hundred ninety-  
39 three and ending November thirtieth, nineteen hundred ninety-four, the  
40 county of Steuben shall pay or cause to be paid to the city of Hornell  
41 the sum of two hundred thousand dollars, to the city of Corning the sum  
42 of three hundred thousand dollars, and the sum of five hundred thousand  
43 dollars to the towns and villages of the county of Steuben, on the basis  
44 of the ratio which the full valuation of real property in each town or  
45 village bears to the aggregate full valuation of real property in all of  
46 the towns and villages in such area. Of the net collections received by  
47 the county of Steuben as a result of the imposition of said additional  
48 one percent rate of tax authorized by section twelve hundred ten of this  
49 article during the period beginning December first, nineteen hundred  
50 ninety-four and ending November thirtieth, nineteen hundred ninety-five,  
51 the county of Steuben shall pay or cause to be paid to the city of  
52 Hornell the sum of three hundred thousand dollars, to the city of Corn-  
53 ing the sum of four hundred fifty thousand dollars, and the sum of seven  
54 hundred fifty thousand dollars to the towns and villages of the county  
55 of Steuben, on the basis of the ratio which the full valuation of real  
56 property in each town or village bears to the aggregate full valuation

1 of real property in all of the towns and villages in such area; and (b)  
2 during the period beginning December first, nineteen hundred ninety-five  
3 and ending November thirtieth, two thousand seven, the county of Steuben  
4 shall annually pay or cause to be paid to the city of Hornell the sum of  
5 five hundred fifty thousand dollars, to the city of Corning the sum of  
6 six hundred thousand dollars, and the sum of seven hundred fifty thou-  
7 sand dollars to the towns and villages of the county of Steuben, on the  
8 basis of the ratio which the full valuation of real property in each  
9 town or village bears to the aggregate full valuation of real property  
10 in all of the towns and villages in such area; and during the period  
11 beginning December first, two thousand seven and ending November thirti-  
12 eth, two thousand nine, the county of Steuben shall annually pay or  
13 cause to be paid to the city of Hornell the sum of six hundred ten thou-  
14 sand dollars, to the city of Corning the sum of six hundred fifty thou-  
15 sand dollars, and the sum of seven hundred fifty thousand dollars to the  
16 towns and villages of the county of Steuben, on the basis of the ratio  
17 which the full valuation of real property in each town or village bears  
18 to the aggregate full valuation of real property in all of the towns and  
19 villages in such area; and] during the period beginning December first,  
20 two thousand [nine] TEN and ending November thirtieth, two thousand  
21 eleven, AND CONTINUING FOR SUCH TWELVE-MONTH PERIODS THEREAFTER, the  
22 county of Steuben shall annually pay or cause to be paid to the city of  
23 Hornell the sum of seven hundred ten thousand dollars, to the city of  
24 Corning the sum of seven hundred ten thousand dollars, and the sum of  
25 seven hundred fifty thousand dollars to the towns and villages of the  
26 county of Steuben, on the basis of the ratio which the full valuation of  
27 real property in each town or village bears to the aggregate full valu-  
28 ation of real property in all of the towns and villages in such area.

29 S 22. Section 1262-i of the tax law, as amended by chapter 420 of the  
30 laws of 2003, is amended to read as follows:

31 S 1262-i. [Allocation] TIOGA COUNTY - ALLOCATION of net collections  
32 from the [additional] one percent rate of sales and compensating use  
33 taxes in [the county of Tioga] EXCESS OF THREE PERCENT. Notwithstanding  
34 any contrary provision of law, one-half of the net collections received  
35 by the county of Tioga from the one percent RATE OF sales and compensat-  
36 ing use taxes in [addition to the] EXCESS OF three percent [rate, each  
37 as] authorized by section twelve hundred ten of this article[, ] shall be  
38 deposited in the general fund of such county and one-half of such  
39 collections shall be deposited by the county of Tioga in a capital  
40 reserves fund. Disbursements from such capital reserves fund shall sole-  
41 ly be made for the purposes of capital projects and repaying any debts  
42 incurred for such capital projects in the county of Tioga.

43 S 23. Section 1262-j of the tax law, as amended by chapter 180 of the  
44 laws of 1995, subdivision (b) as amended by chapter 27 of the laws of  
45 2001, subdivision (c) as amended by chapter 283 of the laws of 2009, is  
46 amended to read as follows:

47 S 1262-j. [Allocation] SUFFOLK COUNTY - ALLOCATION and distribution of  
48 net collections from the [additional] ONE PERCENT RATE OF sales and  
49 compensating use taxes in [Suffolk county] EXCESS OF THREE PERCENT. [(a)  
50 Notwithstanding any provision of law to the contrary, of the net  
51 collections received by the county of Suffolk as a result of the imposi-  
52 tion of up to the additional one percent rate of tax authorized by  
53 section twelve hundred ten of this chapter during the period beginning  
54 January first, nineteen hundred ninety-four and ending December thirty-  
55 first, nineteen hundred ninety-five, the county of Suffolk shall allo-  
56 cate such net collections as follows: one-eighth of the net collections

received shall be dedicated for public safety purposes; an appropriate amount shall be used to bring the maximum funds dedicated to the sewer stabilization fund to twelve million five hundred thousand dollars annually; and, the balance shall be deposited in the general fund of the county of Suffolk.

(b) Notwithstanding any provision of law to the contrary, of the net collections received by the county of Suffolk as a result of the increase of three-quarters of one percent to the tax authorized by section twelve hundred ten of this article for the period beginning January first, nineteen hundred ninety-six and ending May thirty-first, two thousand one, imposed by local laws or resolutions (by simple majority) by the county legislature, and signed by the county executive, the county of Suffolk shall allocate such net collections as follows: an amount equal to no less than one-eighth and no more than one-quarter of net collections which would be received from the imposition of a full one percent rate increase, shall be dedicated for public safety purposes and the balance shall be deposited in the general fund of the county of Suffolk.

(c)] Notwithstanding any provision of law to the contrary, [of the net collections received by] IF the county of Suffolk [as a result of the increase] IMPOSES SALES AND COMPENSATING USE TAXES AT THE RATE of one percent [to the tax] IN EXCESS OF THREE PERCENT, AS authorized by section twelve hundred ten of this article [for the period beginning June first, two thousand one and ending November thirtieth, two thousand eleven], imposed by local laws or resolutions (by simple majority) by the county legislature, and signed by the county executive, the county of Suffolk shall allocate [such] net collections FROM SUCH ONE PERCENT RATE IN EXCESS OF THREE PERCENT as follows: no less than one-eighth and no more than three-eighths of such net collections received shall be dedicated for public safety purposes and the balance shall be deposited in the general fund of the county of Suffolk.

S 24. Subdivision (d) of section 1262-k of the tax law, as added by chapter 117 of the laws of 2004, is amended to read as follows:

(d) Subdivisions (a) and (b) of this section shall apply only with respect to taxes imposed at a rate not to exceed three percent by the county of Oswego and by any city in such county and without regard to any [additional] rate of tax IN EXCESS OF THREE PERCENT that such county or any such city may be authorized to or does impose.

S 25. Section 1262-l of the tax law, as amended by chapter 155 of the laws of 2009, is amended to read as follows:

S 1262-l. [Allocation] ROCKLAND COUNTY - ALLOCATION and distribution of net collections from the [additional] ONE PERCENT rate of sales and compensating use tax in [Rockland county] EXCESS OF THREE PERCENT. [1.] Notwithstanding any provision of law to the contrary, if the county of Rockland imposes the [additional five-eighths of] one percent rate of tax IN EXCESS OF THREE PERCENT authorized by section twelve hundred ten of this article [during the period beginning March] EFFECTIVE DECEMBER first, two thousand [two, and ending November thirtieth, two thousand eleven] TEN AND THEREAFTER, such county shall allocate and distribute [twenty percent] (1) ONE-EIGHTH of the net collections from such [additional] ONE PERCENT rate to the towns and villages in the county in accordance with subdivision (c) of section twelve hundred sixty-two of this part on the basis of the ratio which the population of each such town or village bears to such county's total population; and

[2. Notwithstanding any provision of law to the contrary, if the county of Rockland imposes the additional three-eighths of one percent rate



1 of tax authorized by section twelve hundred ten of this article during  
2 the period beginning March first, two thousand seven, and ending Novem-  
3 ber thirtieth, two thousand eleven, such county shall allocate and  
4 distribute sixteen and two-thirds percent] (2) ONE-EIGHTH of the net  
5 collections from such [additional] ONE PERCENT rate to the general funds  
6 of towns and villages within the county of Rockland with existing town  
7 and village police departments [from March first, two thousand seven  
8 through December thirty-first, two thousand seven and thirty-three and  
9 one-third percent of the net collections from such additional rate from  
10 January first, two thousand eight through November thirtieth, two thou-  
11 sand eleven. The monies allocated and distributed pursuant to this  
12 subdivision shall be allocated and distributed to towns and villages  
13 with police departments] on the basis of the number of full-time equiv-  
14 alent police officers employed by each police department and shall not  
15 be used for salaries heretofore or hereafter negotiated.

16 S 26. Section 1262-l of the tax law, as added by chapter 207 of the  
17 laws of 2002, is amended by adding a new subdivision (c) to read as  
18 follows:

19 (C) THIS SECTION SHALL APPLY TO TAXES IMPOSED IN WARREN COUNTY ONLY AT  
20 THE RATE OF THREE PERCENT OR LESS.

21 S 27. Section 1262-m of the tax law, as amended by chapter 371 of the  
22 laws of 2003, is amended to read as follows:

23 S 1262-m. [Allocation] CHENANGO COUNTY - ALLOCATION of net collections  
24 from the [additional] one percent rate of sales and compensating use  
25 taxes in [the county of Chenango] EXCESS OF THREE PERCENT. Notwithstand-  
26 ing any contrary provision of law, all net collections received by the  
27 county of Chenango from the one percent RATE OF sales and compensating  
28 use taxes in [addition to] EXCESS OF the three percent rate[, each as]  
29 authorized by section twelve hundred ten of this article[, ] shall be  
30 used, in the first instance, to pay the cost of constructing and repay-  
31 ing any debts incurred in the construction of the Chenango county public  
32 safety building project, and any operational costs related to the  
33 Chenango county public safety building. Any and all revenue derived from  
34 such [additional] one percent RATE OF tax IN EXCESS OF THREE PERCENT,  
35 after the construction and debt financing costs of the Chenango county  
36 public safety building project annex, and any operational costs related  
37 to the Chenango county public safety building are paid, shall be depos-  
38 ited by the county of Chenango in a capital reserves fund. Disbursements  
39 from such capital reserves fund shall solely be made for the purposes of  
40 capital projects and repaying any debts incurred for such capital  
41 projects in the county of Chenango.

42 S 28. Section 1262-n of the tax law, as amended by chapter 149 of the  
43 laws of 2009, is amended to read as follows:

44 S 1262-n. [Disposition] NIAGARA COUNTY - DISPOSITION of net  
45 collections from the [additional] one percent rate of sales and compen-  
46 sating use taxes in [the county of Niagara] EXCESS OF THREE PERCENT.  
47 Notwithstanding any contrary provision of law, if the county of Niagara  
48 imposes the [additional] one percent rate of sales and compensating use  
49 taxes IN EXCESS OF THREE PERCENT authorized by section twelve hundred  
50 ten of this article for [all or] any [portion of the] period beginning  
51 [March] ON OR AFTER DECEMBER first, two thousand [three and ending  
52 November thirtieth, two thousand eleven] TEN, the county shall use all  
53 net collections from such [additional] one percent rate IN EXCESS OF  
54 THREE PERCENT to pay the county's expenses for Medicaid[. The] AND SUCH  
55 net collections [from the additional one percent rate imposed pursuant  
56 to this section] shall be deposited in a special fund to be created by

1 such county separate and apart from any other funds and accounts of the  
2 county. Any and all remaining net collections from such [additional] one  
3 percent tax IN EXCESS OF THREE PERCENT, after the Medicaid expenses are  
4 paid, shall be deposited by the county of Niagara in the general fund of  
5 such county for any county purpose.

6 S 29. Section 1262-o of the tax law, as amended by chapter 174 of the  
7 laws of 2009, is amended to read as follows:

8 S 1262-o. [Disposition] CHAUTAUQUA COUNTY - DISPOSITION of net  
9 collections from the [additional] FIRST ONE-HALF OF ONE PERCENT rate of  
10 sales and compensating use taxes in [the county of Chautauqua] EXCESS OF  
11 THREE PERCENT. [Notwithstanding any contrary provision of law, if the  
12 county of Chautauqua imposes the additional one and one-quarter percent  
13 rate of sales and compensating use taxes authorized by section twelve  
14 hundred ten of this article for all or any portion of the period begin-  
15 ning March first, two thousand five and ending August thirty-first, two  
16 thousand six, the additional one percent rate authorized by such section  
17 for all or any of the period beginning September first, two thousand six  
18 and ending November thirtieth, two thousand seven, the additional three-  
19 quarters of one percent rate authorized by such section for all or any  
20 of the period beginning December first, two thousand seven and ending  
21 November thirtieth, two thousand ten, the county shall allocate one-  
22 fifth of the net collections from the additional three-quarters of one  
23 percent to the cities, towns and villages in the county on the basis of  
24 their respective populations, determined in accordance with the latest  
25 decennial federal census or special population census taken pursuant to  
26 section twenty of the general municipal law completed and published  
27 prior to the end of the quarter for which the allocation is made, and  
28 allocate the remainder of the net collections from the additional three-  
29 quarters of one percent as follows: (1) to pay the county's expenses for  
30 Medicaid and other expenses required by law; (2) to pay for local road  
31 and bridge projects; (3) for the purposes of capital projects and repay-  
32 ing any debts incurred for such capital projects in the county of Chau-  
33 tauqua that are not otherwise paid for by revenue received from the  
34 mortgage recording tax; and (4) for deposit into a reserve fund for  
35 bonded indebtedness established pursuant to the general municipal law.]  
36 Notwithstanding any contrary provision of law, if the county of Chautau-  
37 qua imposes [the additional] A one-half percent OR GREATER rate of sales  
38 and compensating use taxes [authorized by such section twelve hundred  
39 ten] IN EXCESS OF THREE PERCENT for [all or] any [of the] period begin-  
40 ning December first, two thousand ten [and ending November thirtieth,  
41 two thousand eleven] OR THEREAFTER, the county shall allocate three-  
42 tenths of the net collections from the [additional] FIRST one-half of  
43 one percent RATE OF SUCH TAXES IN EXCESS OF THREE PERCENT to the cities,  
44 towns and villages in the county on the basis of their respective popu-  
45 lations, determined in accordance with the latest decennial federal  
46 census or special population census taken pursuant to section twenty of  
47 the general municipal law completed and published prior to the end of  
48 the quarter for which the allocation is made, and allocate the remainder  
49 of the net collections from [the] SUCH additional one-half of one  
50 percent RATE as follows: (1) to pay the county's expenses for Medicaid  
51 and other expenses required by law; (2) to pay for local road and bridge  
52 projects; (3) for the purposes of capital projects and repaying any  
53 debts incurred for such capital projects in the county of Chautauqua  
54 that are not otherwise paid for by revenue received from the mortgage  
55 recording tax; and (4) for deposit into a reserve fund for bonded  
56 indebtedness established pursuant to the general municipal law. The net

collections from [the additional rates imposed pursuant to this section] SUCH ONE-HALF OF ONE PERCENT RATE shall be deposited in a special fund to be created by such county separate and apart from any other funds and accounts of the county to be used for purposes above described.

S 30. Section 1262-p of the tax law, as amended by chapter 136 of the laws of 2009, is amended to read as follows:

S 1262-p. [Disposition] LIVINGSTON COUNTY - DISPOSITION of net collections from the [additional] one percent rate of sales and compensating use taxes in [the county of Livingston] EXCESS OF THREE PERCENT. Notwithstanding any contrary provision of law, if the county of Livingston imposes the [additional] one percent rate of sales and compensating use taxes IN EXCESS OF THREE PERCENT authorized by section twelve hundred ten of this article for [all or] any [portion of the] period beginning [June] ON OR AFTER DECEMBER first, two thousand [three and ending November thirtieth, two thousand eleven] TEN, the county shall use all net collections from such [additional] one percent rate to pay the county's expenses for Medicaid. The net collections from [the additional] SUCH one percent rate [imposed pursuant to this section] shall be deposited in a special fund to be created by such county separate and apart from any other funds and accounts of the county. Any and all remaining net collections from such [additional] one percent [tax] RATE, after the Medicaid expenses are paid, shall be deposited by the county of Livingston in the general fund of such county for any county purpose.

S 31. Section 1262-q of the tax law, as amended by chapter 13 of the laws of 2008, is amended to read as follows:

S 1262-q. [Disposition] ERIE COUNTY - DISPOSITION of net collections from the [additional] one percent rate of sales and compensating use taxes in [the county of Erie] EXCESS OF THREE PERCENT. Notwithstanding any provision of law to the contrary, if the county of Erie imposes the [additional] one percent rate of sales and compensating use taxes IN EXCESS OF THREE PERCENT authorized by section twelve hundred ten of this article during [the] ANY period beginning January first, two thousand seven [and ending November thirtieth, two thousand ten], OR THEREAFTER, the county shall allocate EACH CALENDAR YEAR the first twelve million five hundred thousand dollars of the net collections from such [additional] ONE PERCENT rate to the cities of such county and the area in such county outside its cities to be applied or distributed in the same manner and proportion as the net collections for such cities and area are applied or distributed under the revenue distribution agreement entered into pursuant to the authority of subdivision (c) of section twelve hundred sixty-two of this part in effect on January first, two thousand six, and subject to all provisions of such agreement governing the net collections for such cities and area and shall retain the remainder of such net collections for any county purpose. SEE SECTION TWELVE HUNDRED SIXTY-TWO-T OF THIS PART FOR ANOTHER PROVISION RELATING TO ERIE COUNTY.

S 32. Section 1262-r of the tax law, as added by chapter 374 of the laws of 2006, is amended to read as follows:

S 1262-r. [Allocation] OSWEGO COUNTY - ALLOCATION and distribution of certain net collections [in the county of Oswego]. Notwithstanding any other provision of law to the contrary, if the city of Fulton does not impose any tax pursuant to the authority of section twelve hundred ten of this article: (1) the county of Oswego shall impose sales and compensating use taxes pursuant to the authority of subdivision (a) of section twelve hundred ten of this article at [the maximum rate authorized therefor] A RATE OF NOT LESS THAN FOUR PERCENT; (2) such county shall,

1 by local law, ordinance or resolution, allocate and distribute monthly  
2 to the city of Fulton net collections in the amount of five hundred  
3 eight thousand eight hundred twenty dollars, commencing on the first day  
4 of the first month in which the repeal of such city's taxes takes  
5 effect, and continuing monthly unless the city of Fulton imposes tax  
6 pursuant to the authority of such section twelve hundred ten; (3) such  
7 monthly amount allocated and distributed to such city shall be deemed to  
8 be paid from the county's net collections set aside for county purposes  
9 and shall not affect the amount of net collections to be allocated and  
10 distributed by the county to the area of the county outside the cities  
11 in the county pursuant to subdivision (c) of section twelve hundred  
12 sixty-two of this part; and (4) such county shall not be required to  
13 allocate net collections to the city of Fulton pursuant to subdivision  
14 (c) of such section twelve hundred sixty-two unless net collections from  
15 the county's sales and compensating use taxes exceed thirty-four million  
16 dollars per year, in which case the county shall allocate ten percent of  
17 its net collections in excess of thirty-four million dollars on the  
18 basis of population to the city of Fulton and such area of the county  
19 outside the cities.

20 S 33. Subdivision (b) of section 1262-r of the tax law, as added by  
21 chapter 37 of the laws of 2006, is amended to read as follows:

22 (b) The county shall allocate net collections from its taxes imposed  
23 at the rate of one and one-half percent pursuant to the authority of  
24 section twelve hundred ten of this article and also from [an additional]  
25 THE FIRST one-eighth of one percent rate of [such] ITS taxes [authorized  
26 by such section twelve hundred ten] IMPOSED IN EXCESS OF THREE PERCENT  
27 during the entire period [in which such additional rate is authorized]  
28 THAT THE COUNTY IMPOSES ANY RATE OF TAX IN EXCESS OF THREE PERCENT to  
29 the cities, towns and villages in the county (i) on the basis of their  
30 respective populations, determined in accordance with the latest decen-  
31 nial federal census or special population census taken pursuant to  
32 section twenty of the general municipal law, completed and published  
33 prior to the end of the quarter for which the allocation is made, which  
34 special census must include the entire area of the county (the "popu-  
35 lation method"), or (ii) on the basis of the ratio which the full valu-  
36 ation of real property in each city, town and village bears to the  
37 aggregate full valuation of real property in all of the cities, towns  
38 and villages in such county (the "full valuation method"), or (iii) on  
39 the basis of the two thousand four base amounts described in subdivision  
40 (d) of this section, or (iv) on the basis of specific amounts set aside  
41 for each city in the county, or (v) on the basis of a combination of  
42 such methods, provided, that the county shall apply the population meth-  
43 od and the full valuation method uniformly throughout the county. SEE  
44 SECTION TWELVE HUNDRED SIXTY-TWO-W OF THIS PART FOR ANOTHER PROVISION  
45 RELATING TO ONTARIO COUNTY.

46 S 34. Section 1262-s of the tax law, as amended by chapter 111 of the  
47 laws of 2009, is amended to read as follows:

48 S 1262-s. [Disposition] HERKIMER COUNTY - DISPOSITION of net  
49 collections from the [additional] one-quarter of one percent rate of  
50 sales and compensating use taxes in [the county of Herkimer] EXCESS OF  
51 FOUR PERCENT. Notwithstanding any contrary provision of law, if the  
52 county of Herkimer imposes the [additional] one-quarter of one percent  
53 rate of sales and compensating use taxes IN EXCESS OF FOUR PERCENT  
54 authorized by SUBDIVISION (K) OF section twelve hundred [ten-E] TEN of  
55 this article for [all or] any [portion of the] period beginning ON OR  
56 AFTER December first, two thousand [seven and ending November thirtieth,

1 two thousand eleven] TEN, the county shall use all net collections from  
2 such [additional] one-quarter of one percent rate to pay the county's  
3 expenses for the construction of additional correctional facilities. The  
4 net collections from [the additional] SUCH ONE-QUARTER OF ONE PERCENT  
5 rate [imposed pursuant to section twelve hundred ten-E] shall be depos-  
6 ited in a special fund to be created by such county separate and apart  
7 from any other funds and accounts of the county. Any and all remaining  
8 net collections from such [additional tax] ONE-QUARTER OF ONE PERCENT  
9 RATE, after the expenses of such construction are paid, shall be depos-  
10 ited by the county of Herkimer in the general fund of such county for  
11 any county purpose.

12 S 35. The tax law is amended by adding twelve new sections 1262-t,  
13 1262-u, 1262-v, 1262-w, 1262-x, 1262-y, 1262-z, 1262-aa, 1262-bb, 1262-  
14 cc, 1262-dd, and 1262-ee to read as follows:

15 S 1262-T. ERIE COUNTY - NET COLLECTIONS FROM SALES AND COMPENSATING  
16 USE TAXES IMPOSED AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS  
17 OF FOUR PERCENT. NOTWITHSTANDING ANY LAW TO THE CONTRARY, NET  
18 COLLECTIONS FROM ERIE COUNTY'S SALES AND COMPENSATING USE TAXES IMPOSED  
19 AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS OF FOUR PERCENT  
20 PURSUANT TO THE AUTHORITY OF SUBDIVISION (K) OF SECTION TWELVE HUNDRED  
21 TEN OF THIS ARTICLE SHALL BE PAID TO THE COUNTY, SHALL BE USED BY THE  
22 COUNTY SOLELY FOR COUNTY PURPOSES, AND SHALL NOT BE SUBJECT TO ANY  
23 AGREEMENT ENTERED INTO BY THE COUNTY AND THE CITIES IN THE COUNTY UNDER  
24 SUBDIVISION (C) OF SECTION TWELVE HUNDRED SIXTY-TWO OF THIS PART.

25 S 1262-U. ONEIDA COUNTY - NET COLLECTIONS FROM SALES AND COMPENSATING  
26 USE TAXES IMPOSED AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS  
27 OF THREE PERCENT. NOTWITHSTANDING ANY LAW TO THE CONTRARY, NET  
28 COLLECTIONS FROM ONEIDA COUNTY'S SALES AND COMPENSATING USE TAXES  
29 IMPOSED AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS OF THREE  
30 PERCENT SHALL NOT BE SUBJECT TO ANY AGREEMENT ENTERED INTO BY THE COUNTY  
31 AND THE CITIES IN THE COUNTY UNDER SUBDIVISION (C) OF SECTION TWELVE  
32 HUNDRED SIXTY-TWO OF THIS PART.

33 S 1262-V. HERKIMER COUNTY - NET COLLECTIONS FROM SALES AND COMPENSAT-  
34 ING USE TAXES IMPOSED AT THE RATE OF ONE PERCENT IN EXCESS OF THREE  
35 PERCENT. NOTWITHSTANDING ANY LAW TO THE CONTRARY, HERKIMER COUNTY'S ONE  
36 PERCENT RATE OF SALES AND COMPENSATING USE TAXES IN EXCESS OF THREE  
37 PERCENT SHALL NOT BE SUBJECT TO PREEMPTION PURSUANT TO THE AGREEMENT  
38 ENTERED INTO BETWEEN THE COUNTY OF HERKIMER AND THE CITY OF LITTLE FALLS  
39 ON APRIL TWELFTH, NINETEEN HUNDRED NINETY-FOUR, AND FILED WITH THE CLERK  
40 OF THE COUNTY LEGISLATURE OF THE COUNTY OF HERKIMER.

41 S 1262-W. ONTARIO COUNTY - NET COLLECTIONS FROM A PORTION OF SALES AND  
42 COMPENSATING USE TAXES IMPOSED AT THE RATE OF ONE-HALF OF ONE PERCENT IN  
43 EXCESS OF THREE PERCENT. NOTWITHSTANDING ANY LAW TO THE CONTRARY, AFTER  
44 ONTARIO COUNTY ALLOCATES NET COLLECTIONS FROM THE FIRST ONE-EIGHTH OF  
45 ONE PERCENT RATE OF ITS TAXES IN EXCESS OF THREE PERCENT PURSUANT TO THE  
46 AUTHORITY OF SECTION TWELVE HUNDRED SIXTY-TWO-R OF THIS PART, THE  
47 REMAINDER OF NET COLLECTIONS FROM ONTARIO COUNTY'S SALES AND COMPENSAT-  
48 ING USE TAXES IMPOSED AT THE RATE OF ONE-HALF OF ONE PERCENT IN EXCESS  
49 OF THREE PERCENT SHALL BE SET ASIDE FOR COUNTY PURPOSES AND SHALL NOT BE  
50 SUBJECT TO ANY AGREEMENT ENTERED INTO BY THE COUNTY AND THE CITIES IN  
51 THE COUNTY PURSUANT TO THE AUTHORITY OF SUBDIVISION (C) OF SECTION  
52 TWELVE HUNDRED SIXTY-TWO OR SECTION TWELVE HUNDRED SIXTY-TWO-R OF THIS  
53 PART.

54 S 1262-X. ALBANY COUNTY - ALLOCATION OF CERTAIN NET COLLECTIONS.  
55 NOTWITHSTANDING ANY INCONSISTENT PROVISION OF LAW, IF THE COUNTY OF  
56 ALBANY IMPOSES A ONE PERCENT RATE OF SALES AND COMPENSATING USE TAXES IN

1 EXCESS OF THREE PERCENT AS AUTHORIZED BY SECTION TWELVE HUNDRED TEN OF  
2 THIS ARTICLE, THEN THE COUNTY OF ALBANY SHALL ALLOCATE AND DISTRIBUTE  
3 NET COLLECTIONS FROM SUCH ONE PERCENT RATE IN EXCESS OF THREE PERCENT  
4 QUARTERLY TO THE CITIES AND THE AREA OF THE COUNTY OUTSIDE THE CITIES IN  
5 THE SAME PROPORTION THE COUNTY ALLOCATES AND DISTRIBUTES NET COLLECTIONS  
6 FROM THE COUNTY'S THREE PERCENT RATE OF SUCH TAXES AS OF JULY ELEVENTH,  
7 TWO THOUSAND NINE. SUCH PORTION OF NET COLLECTIONS ATTRIBUTABLE TO SUCH  
8 ONE PERCENT RATE SHALL BE ALLOCATED AND DISTRIBUTED TO THE TOWNS AND  
9 VILLAGES IN SUCH COUNTY IN THE SAME MANNER AS NET COLLECTIONS ATTRIBUT-  
10 ABLE TO SUCH COUNTY'S THREE PERCENT RATE OF SUCH TAXES ARE ALLOCATED AND  
11 DISTRIBUTED TO SUCH TOWNS AND VILLAGES AS OF THAT DATE. IF A CITY IN THE  
12 COUNTY OF ALBANY EXERCISES ITS PRIOR RIGHT TO IMPOSE TAX PURSUANT TO  
13 SECTION TWELVE HUNDRED TWENTY-FOUR OF THIS ARTICLE, THEN THE COUNTY  
14 SHALL NOT BE REQUIRED TO ALLOCATE AND DISTRIBUTE NET COLLECTIONS IN  
15 ACCORDANCE WITH THIS SECTION FOR ANY PERIOD OF TIME DURING WHICH ANY  
16 SUCH CITY TAX IS IN EFFECT.

17 S 1262-Y. CLINTON COUNTY - NET COLLECTIONS FROM ADDITIONAL RATE NOT  
18 SUBJECT TO AGREEMENT. NET COLLECTIONS FROM ANY RATE OF SALES AND COMPEN-  
19 SATING USE TAXES CLINTON COUNTY IMPOSES IN EXCESS OF THREE PERCENT  
20 DURING THE PERIOD COMMENCING DECEMBER FIRST, TWO THOUSAND SEVEN, AND  
21 ENDING NOVEMBER THIRTIETH, TWO THOUSAND ELEVEN, PURSUANT TO THE AUTHORI-  
22 TY OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE, SHALL BE PAID TO THE  
23 COUNTY AND THE COUNTY SHALL SET ASIDE SUCH NET COLLECTIONS AND USE THEM  
24 SOLELY FOR COUNTY PURPOSES. SUCH NET COLLECTIONS SHALL NOT BE SUBJECT TO  
25 ANY REVENUE DISTRIBUTION AGREEMENT ENTERED INTO BY THE COUNTY AND THE  
26 CITY IN THE COUNTY PURSUANT TO SUBDIVISION (C) OF SECTION TWELVE HUNDRED  
27 SIXTY-TWO OF THIS PART.

28 S 1262-Z. COLUMBIA COUNTY - ALLOCATION OF CERTAIN NET COLLECTIONS.  
29 NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, IF COLUMBIA COUNTY  
30 IMPOSES A ONE PERCENT RATE OF SALES AND COMPENSATING USE TAXES IN EXCESS  
31 OF THREE PERCENT AS AUTHORIZED BY SECTION TWELVE HUNDRED TEN OF THIS  
32 ARTICLE FOR ANY PERIOD, THEN THE COUNTY SHALL ALLOCATE AND DISTRIBUTE  
33 QUARTERLY TO THE CITY OF HUDSON AND THE AREA OF THE COUNTY OUTSIDE SUCH  
34 CITY THE SAME PROPORTION OF NET COLLECTIONS ATTRIBUTABLE TO SUCH ONE  
35 PERCENT RATE AS THE COUNTY WAS ALLOCATING AND DISTRIBUTING NET  
36 COLLECTIONS FROM THE COUNTY'S THREE PERCENT RATE OF SUCH TAXES ON JANU-  
37 ARY TWENTY-EIGHTH, NINETEEN HUNDRED NINETY-FIVE, AND SUCH PORTION OF NET  
38 COLLECTIONS FROM SUCH ONE PERCENT RATE SHALL BE ALLOCATED AND DISTRIB-  
39 UTED TO THE TOWNS AND VILLAGES IN THE COUNTY IN THE SAME MANNER AS NET  
40 COLLECTIONS ATTRIBUTABLE TO THE COUNTY'S THREE PERCENT RATE OF SUCH  
41 TAXES WERE ALLOCATED AND DISTRIBUTED TO SUCH TOWNS AND VILLAGES ON JANU-  
42 ARY TWENTY-EIGHTH, NINETEEN HUNDRED NINETY-FIVE. IF THE CITY OF HUDSON  
43 EXERCISES ITS PRIOR RIGHT TO IMPOSE A TAX PURSUANT TO SECTION TWELVE  
44 HUNDRED TWENTY-FOUR OF THIS ARTICLE, THEN THE COUNTY SHALL NOT BE  
45 REQUIRED TO ALLOCATE AND DISTRIBUTE NET COLLECTIONS IN ACCORDANCE WITH  
46 THIS SECTION FOR ANY PERIOD DURING WHICH ANY SUCH CITY TAX IS IN EFFECT.

47 S 1262-AA. GENESEE COUNTY - ALLOCATION OF CERTAIN NET COLLECTIONS.  
48 NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, IF GENESEE  
49 COUNTY IMPOSES SALES AND COMPENSATING USE TAXES AT A RATE IN EXCESS OF  
50 THREE PERCENT FOR ANY PERIOD, THE COUNTY SHALL ALLOCATE AND DISTRIBUTE  
51 NET COLLECTIONS FROM SUCH RATE IN EXCESS OF THREE PERCENT IN THE SAME  
52 MANNER AND PROPORTION AS IT DOES NET COLLECTIONS FROM SUCH TAXES IMPOSED  
53 AT THE RATE OF THREE PERCENT.

54 S 1262-BB. MONROE COUNTY - ALLOCATION OF CERTAIN NET COLLECTIONS. (A)  
55 NOTWITHSTANDING THE PROVISIONS OF SUBDIVISIONS (B) AND (C) OF SECTION  
56 TWELVE HUNDRED SIXTY-TWO AND SECTION TWELVE HUNDRED SIXTY-TWO-G OF THIS

1 PART, NET COLLECTIONS FROM MONROE COUNTY'S SALES AND COMPENSATING USE  
2 TAXES IMPOSED AT A RATE OF ONE PERCENT IN EXCESS OF THREE PERCENT, AS  
3 AUTHORIZED PURSUANT TO THE AUTHORITY OF SECTION TWELVE HUNDRED TEN OF  
4 THIS ARTICLE, SHALL BE ALLOCATED AND DISTRIBUTED AS FOLLOWS: FOR THE  
5 PERIOD OF DECEMBER FIRST, TWO THOUSAND TEN, THROUGH NOVEMBER THIRTIETH,  
6 TWO THOUSAND ELEVEN, IN CASH, FIVE PERCENT TO THE SCHOOL DISTRICTS IN  
7 THE AREA OF THE COUNTY OUTSIDE THE CITY OF ROCHESTER, THREE PERCENT TO  
8 THE TOWNS LOCATED WITHIN THE COUNTY, ONE AND ONE-QUARTER PERCENT TO THE  
9 VILLAGES LOCATED WITHIN THE COUNTY, AND NINETY AND THREE-QUARTERS  
10 PERCENT TO THE CITY OF ROCHESTER AND COUNTY OF MONROE. THE REMAINING  
11 NINETY AND THREE-QUARTERS PERCENT OF NET COLLECTIONS FROM SUCH ONE  
12 PERCENT RATE IN EXCESS OF THREE PERCENT SHALL BE ALLOCATED AND DISTRIB-  
13 UTED TO THE CITY OF ROCHESTER OR RETAINED BY THE COUNTY SO THAT THE  
14 COMBINED TOTAL ALLOCATION AND DISTRIBUTION TO THE CITY AND COMBINED  
15 AMOUNT TO BE RETAINED BY THE COUNTY FROM THE COUNTY'S SALES TAX REVENUES  
16 PURSUANT TO SECTIONS TWELVE HUNDRED SIXTY-TWO AND TWELVE HUNDRED SIXTY-  
17 TWO-G OF THIS PART AND THIS SECTION SHALL RESULT IN THE SAME TOTAL  
18 AMOUNT BEING ALLOCATED AND DISTRIBUTED TO THE CITY OF ROCHESTER AND THE  
19 COUNTY. THE AMOUNT SO RETAINED BY THE COUNTY SHALL BE USED FOR COUNTY  
20 PURPOSES. THE FOREGOING CASH PAYMENTS TO THE SCHOOL DISTRICTS SHALL BE  
21 ALLOCATED ON THE BASIS OF THE ENROLLED PUBLIC SCHOOL PUPILS THEREOF, AS  
22 SUCH TERM IS USED IN SUBDIVISION (B) OF SECTION TWELVE HUNDRED SIXTY-TWO  
23 OF THIS PART, RESIDING IN THE COUNTY OF MONROE. THE CASH PAYMENTS TO  
24 THE TOWNS LOCATED IN THE COUNTY OF MONROE SHALL BE ALLOCATED ON THE  
25 BASIS OF THE RATIO WHICH THE POPULATION OF EACH TOWN, EXCLUSIVE OF THE  
26 POPULATION OF ANY VILLAGE OR PORTION THEREOF LOCATED WITHIN A TOWN,  
27 BEARS TO THE TOTAL POPULATION OF THE TOWNS LOCATED IN THE COUNTY, EXCLU-  
28 SIVE OF THE POPULATION OF THE VILLAGES LOCATED IN SUCH TOWNS. THE CASH  
29 PAYMENTS TO THE VILLAGES LOCATED IN THE COUNTY SHALL BE ALLOCATED ON THE  
30 BASIS OF THE RATIO WHICH THE POPULATION OF EACH VILLAGE BEARS TO THE  
31 TOTAL POPULATION OF THE VILLAGES LOCATED IN THE COUNTY. THE TERM POPU-  
32 LATION AS USED IN THIS SECTION SHALL HAVE THE SAME MEANING AS USED IN  
33 SUBDIVISION (B) OF SECTION TWELVE HUNDRED SIXTY-TWO OF THIS PART.

34 (B) NET COLLECTIONS FROM SUCH ONE PERCENT RATE IN EXCESS OF THREE  
35 PERCENT SHALL NOT BE INCLUDED IN DETERMINING A SALES TAX INCREASE OR  
36 DECREASE AS DEFINED IN PARAGRAPHS (C) AND (D) OF SUBDIVISION ONE OF  
37 SECTION TWELVE HUNDRED SIXTY-TWO-G OF THIS PART.

38 S 1262-CC. ONONDAGA COUNTY - ALLOCATION OF CERTAIN NET COLLECTIONS.  
39 NOTWITHSTANDING ANY CONTRARY PROVISION OF LAW, NET COLLECTIONS FROM THE  
40 ONE PERCENT RATE OF SALES AND COMPENSATING USE TAXES IN EXCESS OF THREE  
41 PERCENT ONONDAGA COUNTY MAY IMPOSE DURING THE PERIOD COMMENCING DECEMBER  
42 FIRST, TWO THOUSAND TEN, AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND  
43 ELEVEN, PURSUANT TO THE AUTHORITY OF SECTION TWELVE HUNDRED TEN OF THIS  
44 ARTICLE, SHALL NOT BE SUBJECT TO ANY REVENUE DISTRIBUTION AGREEMENT  
45 ENTERED INTO PURSUANT TO SUBDIVISION (C) OF SECTION TWELVE HUNDRED  
46 SIXTY-TWO OF THIS PART, BUT SHALL BE ALLOCATED AND DISTRIBUTED OR PAID,  
47 AT LEAST QUARTERLY, AS FOLLOWS: (I) 72.70 PERCENT TO THE COUNTY FOR ANY  
48 COUNTY PURPOSE; (II) 11.35 PERCENT TO THE CITY OF SYRACUSE; (III) 13.04  
49 PERCENT TO THE TOWNS OF THE COUNTY ON THE BASIS OF POPULATION AND TO THE  
50 VILLAGES IN THE AREA OF THE COUNTY OUTSIDE THE CITY OF SYRACUSE, IN  
51 ACCORDANCE WITH SUBDIVISION (C) OF SECTION TWELVE HUNDRED SIXTY-TWO OF  
52 THIS PART; AND (IV) 2.91 PERCENT TO THE SCHOOL DISTRICTS IN ACCORDANCE  
53 WITH SUBDIVISION (A) OF SECTION TWELVE HUNDRED SIXTY-TWO OF THIS PART.

54 S 1262-DD. ORANGE COUNTY - NET COLLECTIONS FROM ADDITIONAL RATE NOT  
55 SUBJECT TO AGREEMENT. NOTWITHSTANDING SUBDIVISION (C) OF SECTION TWELVE  
56 HUNDRED SIXTY-TWO OF THIS PART, NET COLLECTIONS FROM ANY RATE OF SALES

1 AND COMPENSATING USE TAXES IN EXCESS OF THREE PERCENT IMPOSED BY ORANGE  
2 COUNTY DURING THE PERIOD COMMENCING DECEMBER FIRST, TWO THOUSAND TEN,  
3 AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND ELEVEN, PURSUANT TO THE  
4 AUTHORITY OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE, SHALL BE USED  
5 BY THE COUNTY SOLELY FOR COUNTY PURPOSES AND SHALL NOT BE SUBJECT TO ANY  
6 REVENUE DISTRIBUTION AGREEMENT ENTERED INTO PURSUANT TO THE AUTHORITY OF  
7 SUBDIVISION (C) OF SECTION TWELVE HUNDRED SIXTY-TWO OF THIS PART.

8 S 1262-EE. ULSTER COUNTY - ALLOCATION OF CERTAIN NET COLLECTIONS. IF  
9 ULSTER COUNTY IMPOSES SALES AND COMPENSATING USE TAXES AT A RATE IN  
10 EXCESS OF THREE PERCENT PURSUANT TO THE AUTHORITY OF SECTION TWELVE  
11 HUNDRED TEN OF THIS ARTICLE FOR ANY PERIOD COMMENCING DECEMBER FIRST,  
12 TWO THOUSAND TEN, AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND ELEVEN,  
13 NET COLLECTIONS FROM SUCH RATE IN EXCESS OF THREE PERCENT SHALL BE  
14 SUBJECT TO SUCH COUNTY'S EXISTING AGREEMENT WITH THE CITY OF KINGSTON  
15 ENTERED INTO PURSUANT TO SUBDIVISION (C) OF SECTION TWELVE HUNDRED  
16 SIXTY-TWO OF THIS PART AND SUCH NET COLLECTIONS SHALL BE ALLOCATED IN  
17 ACCORDANCE WITH SUCH AGREEMENT.

18 S 36. This act shall take effect December 1, 2010, and shall apply in  
19 accordance with the applicable transitional provisions in sections 1106  
20 and 1217 of the tax law; provided that a county, city or school district  
21 shall be authorized immediately after this act shall have become a law  
22 to adopt or amend local laws, ordinances or resolutions to impose sales  
23 and compensating use taxes at a rate in excess of three percent pursuant  
24 to the authority of this act to take effect December 1, 2010, or there-  
25 after, subject to the provisions of subdivisions (d) and (e) of sections  
26 twelve hundred ten, twelve hundred eleven, or twelve hundred twelve-A or  
27 subdivisions (e) and (f) of section twelve hundred twelve of the tax  
28 law.