

10786

I N A S S E M B L Y

April 21, 2010

Introduced by M. of A. SCHIMMINGER, HOYT, SCHROEDER -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to the imposition of sales and compensating use taxes by the county of Erie

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

1 Section 1. Clause 4 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 13 of the laws of
3 2008, is amended to read as follows:

4 (4) the county of Erie is hereby further authorized and empowered to
5 adopt and amend local laws, ordinances or resolutions imposing such
6 taxes at a rate which is one percent additional to the three percent
7 rate authorized above in this paragraph for such county for the period
8 beginning January tenth, nineteen hundred eighty-eight and ending Novem-
9 ber thirtieth, two thousand [ten] ELEVEN;

10 S 2. Section 1262-q of the tax law, as amended by chapter 13 of the
11 laws of 2008, is amended to read as follows:

12 S 1262-q. [Disposition] ERIE COUNTY-DISPOSITION of net collections
13 from the [additional] one percent rate of sales and compensating use
14 taxes in [the county of Erie] EXCESS OF THREE PERCENT. Notwithstanding
15 any provision of law to the contrary, if the county of Erie imposes the
16 additional one percent rate of sales and compensating use taxes author-
17 ized by section twelve hundred ten of this article during the period
18 beginning January first, two thousand seven [and ending November thirti-
19 eth, two thousand ten], OR THEREAFTER, the county shall allocate EACH
20 CALENDAR YEAR the first twelve million five hundred thousand dollars of
21 the net collections from such [additional] ONE PERCENT rate to the
22 cities of such county and the area in such county outside its cities to
23 be applied or distributed in the same manner and proportion as the net
24 collections for such cities and area are applied or distributed under
25 the revenue distribution agreement entered into pursuant to the authori-
26 ty of subdivision (c) of section twelve hundred sixty-two of this part
27 in effect on January first, two thousand six, and subject to all
28 provisions of such agreement governing the net collections for such
29 cities and area and shall retain the remainder of such net collections
30 for any county purpose.

31 S 3. This act shall take effect immediately.

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

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