S T A T E O F N E W Y O R K

6387

2009-2010 Regular Sessions

I N A S S E M B L Y

March 3, 2009

Introduced by M. of A. FIELDS, JAFFEE, RAIA, ERRIGO -- Multi-Sponsored by -- M. of A. CALHOUN, CROUCH, DelMONTE, McKEVITT, SWEENEY, WEISENBERG -- read once and referred to the Committee on Ways and Means

AN ACT relating to providing grants to counties to aid in the enforcement and collection of sales taxes; and making an appropriation therefor

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

Section 1. The commissioner of taxation and finance shall develop and implement a grant program to provide financial assistance to aid counties in the enforcement and collection of sales taxes under articles 28 and 29 of the tax law. Grants shall be provided at the discretion of the commissioner of taxation and finance, upon application by the governing body of such county, on forms prescribed by such commissioner. Such moneys shall be used by counties to improve and assist collection of sales and compensating use taxes in businesses where such collection and enforcement is difficult, especially businesses in which many sales transactions are paid for by customers in cash.

S 2. The sum of five million dollars ($5,000,000), or so much thereof as may be necessary, is hereby appropriated to the department of taxation and finance out of any moneys in the state treasury in the general fund to the credit of the state purposes account, not otherwise appropriated and made immediately available to provide grants to counties to improve and assist collection of sales and compensating use taxes pursuant to section one of this act. Such moneys shall be payable on the audit and warrant of the comptroller on vouchers certified or approved by the commissioner of taxation and finance in the manner prescribed by law.

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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