

6421

2009-2010 Regular Sessions

I N A S S E M B L Y

March 3, 2009

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

AN ACT to amend the tax law, in relation to extending the period during which the county of Herkimer is authorized to impose additional sales and compensating use taxes and in relation to increasing such tax rate

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

1 Section 1. Clause 19 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 438 of the laws of
3 2007, is amended to read as follows:

4 (19) the county of Herkimer is hereby further authorized and empowered
5 to adopt and amend local laws, ordinances or resolutions imposing such
6 taxes at a rate which is (I) one percent additional to the three percent
7 rate authorized above in this paragraph for such county for the period
8 beginning September first, nineteen hundred ninety-four, and ending
9 November thirtieth, two thousand nine; AND (II) ONE AND ONE-QUARTER
10 PERCENT ADDITIONAL TO THE THREE PERCENT RATE AUTHORIZED ABOVE IN THIS
11 PARAGRAPH FOR SUCH COUNTY FOR THE PERIOD BEGINNING DECEMBER FIRST, TWO
12 THOUSAND NINE AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND ELEVEN;

13 S 2. Subparagraph (iii) of the opening paragraph of section 1210 of
14 the tax law, as amended by chapter 65 of the laws of 2008, is amended to
15 read as follows:

16 (iii) the maximum rate referred to in section twelve hundred twenty-
17 four of this article shall be calculated without reference to the
18 following additional rates authorized in subparagraphs (i) and (ii) of
19 this paragraph: one and one-half percent for the county of Allegany; ONE
20 AND ONE-QUARTER PERCENT FOR THE COUNTY OF HERKIMER; one percent for the
21 counties of Rensselaer, Erie, Cattaraugus, Wyoming, Ulster, Albany,
22 Suffolk, Greene, Orleans, Franklin, [Herkimer,] Genesee, Columbia,
23 Schuyler, Chenango, Monroe, Steuben, Chemung, Seneca, Livingston,
24 Niagara, Yates, Tioga, Montgomery, Delaware, Wayne, Schoharie, Putnam,

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

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1 Clinton and Onondaga and the cities of Yonkers, Mount Vernon and New
2 Rochelle; three-quarters of one percent for the counties of Dutchess,
3 Essex, Lewis, Orange, Jefferson and Chautauqua; one percent and three-
4 quarters of one percent or one-half of one percent for the county of
5 Oneida; three-quarters of one percent and one-half of one percent for
6 the county of Nassau; one-half of one percent and one-quarter of one
7 percent for the city of White Plains; one-half or one percent for the
8 county of Tompkins; three-eighths of one percent and five-eighths of one
9 percent for the county of Rockland; one-half of one percent for the
10 counties of Putnam and Schenectady; one-eighth of one percent for the
11 county of Ontario; one-half of one percent and one-half of one percent
12 for the county of Sullivan;

13 S 3. Subdivision (p) of section 1224 of the tax law, as added by chap-
14 ter 179 of the laws of 1994, is amended to read as follows:

15 (p) The county of Herkimer shall have the sole right to impose the
16 additional one AND ONE-QUARTER percent rate of tax which such county is
17 authorized to impose pursuant to the authority of section twelve hundred
18 ten, such additional rate of tax shall be in addition to any other tax
19 which such county may impose or may be imposing pursuant to this article
20 or any other law and such additional rate of tax shall not be subject to
21 preemption, pursuant to an agreement entered into between the county of
22 Herkimer and the city of Little Falls on April twelfth, nineteen hundred
23 ninety-four, and filed with the clerk of the county legislature of the
24 county of Herkimer. The maximum three percent rate referred to in this
25 section shall be calculated without reference to the additional one AND
26 ONE-QUARTER percent rate of tax which the county of Herkimer is author-
27 ized and empowered to adopt pursuant to section twelve hundred ten.

28 S 4. Notwithstanding any other provision of law to the contrary, if
29 the county of Herkimer enacts or amends a local law, ordinance or resol-
30 ution to impose, effective on December 1, 2009, the additional one and
31 one-quarter percent additional rate of sales and compensating use taxes
32 authorized by this act, such local law, ordinance or resolution shall
33 take effect in accordance with the provisions of subdivision (d) of
34 section 1210 of the tax law, except that the minimum notice requirements
35 to the commissioner of taxation and finance shall be deemed complied
36 with if such county mails by certified or registered mail, a certified
37 copy of such local law, ordinance or resolution to such commissioner at
38 his or her office in Albany on or before September 30, 2009.

39 S 5. This act shall take effect immediately.