

6421--A

Cal. No. 574

2009-2010 Regular Sessions

I N   A S S E M B L Y

March 3, 2009

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Introduced by M. of A. BUTLER -- read once and referred to the Committee on Ways and Means -- reported from committee, advanced to a third reading, amended and ordered reprinted, retaining its place on the order of third reading

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

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 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] ELEVEN;  
10    S 2. Section 1210-E of the tax law, as added by chapter 438 of the  
11    laws of 2007, is amended to read as follows:  
12    S 1210-E. Sales and compensating use taxes within Herkimer county. In  
13    addition to the taxes imposed by section twelve hundred ten of this  
14    subpart or any other provision of law, the county of Herkimer is hereby  
15    authorized and empowered to adopt and amend local laws, ordinances or  
16    resolutions imposing within the territorial limits of such county addi-  
17    tional sales and compensating use taxes at the rate of one-quarter of  
18    one percent for the period beginning December first, two thousand seven  
19    and ending November thirtieth, two thousand [nine] ELEVEN, which taxes  
20    shall be identical to the taxes imposed by such county pursuant to the  
21    authority of section twelve hundred ten of this subpart. Except as here-  
22    inafter provided, all provisions of this article, including the defi-

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

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1 nition and exemption provisions and the provisions relating to the  
2 administration, collection and distribution by the commissioner, shall  
3 apply for purposes of the taxes authorized by this section in the same  
4 manner and with the same force and effect as if the language of this  
5 article had been incorporated in full in this section and had expressly  
6 referred to the taxes authorized by this section; provided, however,  
7 that any provision relating to a maximum rate shall be calculated with-  
8 out reference to the rate of additional sales and compensating use taxes  
9 herein authorized. For purposes of part IV of this article, relating to  
10 the disposition of revenues resulting from taxes collected and adminis-  
11 tered by the commissioner, the additional sales and compensating use  
12 taxes authorized by this section imposed under the authority of section  
13 twelve hundred ten of this subpart and all provisions relating to the  
14 deposit, administration and disposition of taxes, penalties and interest  
15 relating to taxes imposed by a county under the authority of section  
16 twelve hundred ten of this subpart shall, except as otherwise provided  
17 in this section, apply to the additional sales and compensating use  
18 taxes authorized by this section.

19 S 3. Section 1262-s of the tax law, as added by chapter 438 of the  
20 laws of 2007, is amended to read as follows:

21 S 1262-s. Disposition of net collections from the additional one-quar-  
22 ter of one percent rate of sales and compensating use taxes in the coun-  
23 ty of Herkimer. Notwithstanding any contrary provision of law, if the  
24 county of Herkimer imposes the additional one-quarter of one percent  
25 rate of sales and compensating use taxes authorized by section twelve  
26 hundred ten-E of this article for all or any portion of the period  
27 beginning December first, two thousand seven and ending November thirti-  
28 eth, two thousand [nine] ELEVEN, the county shall use all net  
29 collections from such additional one-quarter of one percent rate to pay  
30 the county's expenses for the construction of additional correctional  
31 facilities. The net collections from the additional rate imposed pursu-  
32 ant to section twelve hundred ten-E shall be deposited in a special fund  
33 to be created by such county separate and apart from any other funds and  
34 accounts of the county. Any and all remaining net collections from such  
35 additional tax, after the expenses of such construction are paid, shall  
36 be deposited by the county of Herkimer in the general fund of such coun-  
37 ty for any county purpose.

38 S 4. This act shall take effect immediately.