

8765

2009-2010 Regular Sessions

I N A S S E M B L Y

June 5, 2009

Introduced by M. of A. GALEF, LUPARDO -- 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 authorizing certain counties to impose such taxes at rates in excess of four percent for a two year period; 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2 REPEALED and a new opening paragraph is added to read as follows:  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 FOLLOWING TAXES, AT THE  
9 RATE OF ONE-HALF, ONE, ONE AND ONE-HALF, TWO, TWO AND ONE-HALF, THREE,  
10 THREE AND ONE-QUARTER, THREE AND ONE-HALF, THREE AND THREE-QUARTERS OR  
11 FOUR PERCENT, PROVIDED, HOWEVER, THAT:  
12 (I) EACH OF THE FOLLOWING COUNTIES IS HEREBY FURTHER AUTHORIZED AND  
13 EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS  
14 IMPOSING SUCH TAXES AT UP TO THE FOLLOWING RATE IN EXCESS OF FOUR  
15 PERCENT, IN ONE-QUARTER PERCENT INCREMENTS, WHICH SHALL BE ADDITIONAL TO  
16 THE FOUR PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUN-  
17 TY, FOR THE PERIOD BEGINNING DECEMBER FIRST, TWO THOUSAND NINE, AND  
18 ENDING NOVEMBER THIRTIETH, TWO THOUSAND ELEVEN:  
19 (1) ONE PERCENT - NONE.  
20 (2) THREE-QUARTERS OF ONE PERCENT - ERIE, ONEIDA.  
21 (3) ONE-HALF OF ONE PERCENT - ALLEGANY.

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

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1 (4) ONE-QUARTER OF ONE PERCENT - HERKIMER, NASSAU.

2 (II) EACH OF THE FOLLOWING CITIES IS HEREBY FURTHER AUTHORIZED AND  
3 EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS  
4 IMPOSING SUCH TAXES, FOR THE FOLLOWING PERIOD, AT UP TO THE FOLLOWING  
5 RATE IN EXCESS OF FOUR PERCENT, IN ONE-QUARTER PERCENT INCREMENTS, WHICH  
6 SHALL BE ADDITIONAL TO THE FOUR PERCENT RATE AUTHORIZED ABOVE IN THIS  
7 PARAGRAPH FOR SUCH CITY:

8 (1) ONE PERCENT - NONE.

9 (2) THREE-QUARTERS OF ONE PERCENT - NONE.

10 (3) ONE-HALF OF ONE PERCENT - NONE.

11 (4) ONE-QUARTER OF ONE PERCENT - NONE.

12 S 2. Subparagraph (ii) of paragraph 1 of subdivision (a) of section  
13 1210 of the tax law is REPEALED and subparagraph (i), as amended by  
14 section 34 of part S-1 of chapter 57 of the laws of 2009, is amended to  
15 read as follows:

16 [(i)] Either, all of the taxes described in article twenty-eight of  
17 this chapter, at the same uniform rate, as to which taxes all provisions  
18 of the local laws, ordinances or resolutions imposing such taxes shall  
19 be identical, except as to rate and except as otherwise provided, with  
20 the corresponding provisions in such article twenty-eight, including the  
21 definition and exemption provisions of such article, so far as the  
22 provisions of such article twenty-eight can be made applicable to the  
23 taxes imposed by such city or county and with such limitations and  
24 special provisions as are set forth in this article. The taxes author-  
25 ized under this subdivision may not be imposed by a city or county  
26 unless the local law, ordinance or resolution imposes such taxes so as  
27 to include all portions and all types of receipts, charges or rents,  
28 subject to state tax under sections eleven hundred five and eleven  
29 hundred ten of this chapter, except as otherwise provided. (i) Any local  
30 law, ordinance or resolution enacted by any city of less than one  
31 million or by any county or school district, imposing the taxes author-  
32 ized by this subdivision, shall, notwithstanding any provision of law to  
33 the contrary, exclude from the operation of such local taxes all sales  
34 of tangible personal property for use or consumption directly and  
35 predominantly in the production of tangible personal property, gas,  
36 electricity, refrigeration or steam, for sale, by manufacturing, proc-  
37 essing, generating, assembly, refining, mining or extracting; and all  
38 sales of tangible personal property for use or consumption predominantly  
39 either in the production of tangible personal property, for sale, by  
40 farming or in a commercial horse boarding operation, or in both; and,  
41 unless such city, county or school district elects otherwise, shall omit  
42 the provision for credit or refund contained in clause six of subdivi-  
43 sion (a) or subdivision (d) of section eleven hundred nineteen of this  
44 chapter. (ii) Any local law, ordinance or resolution enacted by any  
45 city, county or school district, imposing the taxes authorized by this  
46 subdivision, shall omit the residential solar energy systems equipment  
47 exemption provided for in subdivision (ee) and the clothing and footwear  
48 exemption provided for in paragraph thirty of subdivision (a) of section  
49 eleven hundred fifteen of this chapter, unless such city, county or  
50 school district elects otherwise as to either such residential solar  
51 energy systems equipment exemption or such clothing and footwear  
52 exemption.

53 S 3. Subparagraph (iii) of paragraph 3 of subdivision (a) of section  
54 1210 of the tax law is REPEALED and subparagraph (iv) of paragraph 3 of  
55 subdivision (a) of section 1210 of the tax law, as added by chapter 933  
56 of the laws of 1985, is amended to read as follows:

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

7 S 4. Subparagraph (iii) of paragraph 3 of subdivision (b) of section  
8 1210 of the tax law is REPEALED.

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

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

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

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

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

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

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

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

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

31 (a) On request by a majority vote of the whole number of the school  
32 authorities of the school district or districts which are coterminous  
33 with, partly within or wholly within a city having a population of less  
34 than one hundred twenty-five thousand, such city is hereby authorized  
35 and empowered to adopt and amend local laws imposing for school district  
36 purposes the taxes authorized under section twelve hundred ten OF THIS  
37 SUBPART, at the rate of one-half, one, one and one-half, two, two and  
38 one-half [or], three, THREE AND ONE-QUARTER, THREE AND ONE-HALF, THREE  
39 AND THREE-QUARTERS OR FOUR percent which rate shall be uniform for all  
40 taxes imposed pursuant to the authority of this section; provided,  
41 however, where a city imposes a tax under the authority of both  
42 [sections] SUCH SECTION twelve hundred ten and [twelve hundred eleven]  
43 THIS SECTION, the aggregate rate of the taxes imposed pursuant to both  
44 sections cannot exceed [three] FOUR percent.

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

48 (a) Any school district which is coterminous with, partly within or  
49 wholly within a city having a population of less than one hundred twen-  
50 ty-five thousand, is hereby authorized and empowered, by majority vote  
51 of the whole number of its school authorities, to impose for school  
52 district purposes, within the territorial limits of such school district  
53 and without discrimination between residents and nonresidents thereof,  
54 the taxes described in subdivision (b) of section eleven hundred five OF  
55 THIS CHAPTER (but excluding the tax on prepaid telephone calling  
56 services) and the taxes described in clauses (E) and (H) of subdivision

1 (a) of section eleven hundred ten OF THIS CHAPTER, including the transi-  
2 tional provisions in subdivision (b) of section eleven hundred six of  
3 this chapter, so far as such provisions can be made applicable to the  
4 taxes imposed by such school district and with such limitations and  
5 special provisions as are set forth in this article, such taxes to be  
6 imposed at the rate of one-half, one, one and one-half, two, two and  
7 one-half [or], three, THREE AND ONE-QUARTER, THREE AND ONE-HALF, THREE  
8 AND THREE-QUARTERS OR FOUR percent which rate shall be uniform for all  
9 portions and all types of receipts and uses subject to such taxes. In  
10 respect to such taxes, all provisions of the resolution imposing them,  
11 except as to rate and except as otherwise provided herein, shall be  
12 identical with the corresponding provisions in such article twenty-eight  
13 of this chapter, including the applicable definition and exemption  
14 provisions of such article, so far as the provisions of such article  
15 twenty-eight of this chapter can be made applicable to the taxes imposed  
16 by such school district and with such limitations and special provisions  
17 as are set forth in this article. The taxes described in subdivision (b)  
18 of section eleven hundred five OF THIS CHAPTER (but excluding the tax on  
19 prepaid telephone calling service) and clauses (E) and (H) of subdivi-  
20 sion (a) of section eleven hundred ten OF THIS CHAPTER, including the  
21 transitional provision in subdivision (b) of such section eleven hundred  
22 six of this chapter, may not be imposed by such school district unless  
23 the resolution imposes such taxes so as to include all portions and all  
24 types of receipts and uses subject to tax under such subdivision (but  
25 excluding the tax on prepaid telephone calling service) and clauses.  
26 Provided, however, that, where a school district imposes such taxes,  
27 such taxes shall omit the provision for refund or credit contained in  
28 subdivision (d) of section eleven hundred nineteen of this chapter with  
29 respect to such taxes described in such subdivision (b) of section elev-  
30 en hundred five OF THIS CHAPTER unless such school district elects to  
31 provide such provision or, if so elected, to repeal such provision.

32 S 12. Subdivisions (a) and (b) of section 1223 of the tax law, subdivi-  
33 sion (a) as separately amended by section 8 of part SS-1 of chapter 57  
34 of the laws of 2008 and chapter 65 of the laws of 2008, subdivision (b)  
35 as separately amended by chapters 4, 8 and 9 of the laws of 2003, are  
36 amended to read as follows:

37 (a) (1) No transaction taxable under sections twelve hundred two  
38 through twelve hundred four of this article shall be taxed pursuant to  
39 this article by any county or by any city located therein, or by both,  
40 at an aggregate rate in excess of the highest rate set forth in the  
41 applicable subdivision of section twelve hundred one of this article  
42 [or, in the case of any taxes imposed].

43 (2) NO TRANSACTION TAXABLE pursuant to the authority of section twelve  
44 hundred ten or twelve hundred eleven of this article [(other than taxes  
45 imposed by the county of Nassau, Erie, Steuben, Cattaraugus, Suffolk,  
46 Oneida, Genesee, Greene, Franklin, Herkimer, Tioga, Orleans, Allegany,  
47 Ulster, Albany, Rensselaer, Tompkins, Wyoming, Columbia, Schuyler, Rock-  
48 land, Chenango, Monroe, Chemung, Seneca, Sullivan, Wayne, Livingston,  
49 Schenectady, Montgomery, Delaware, Clinton, Niagara, Yates, Lewis,  
50 Essex, Dutchess, Schoharie, Putnam, Chautauqua, Orange, Oswego, Ontario,  
51 Jefferson or Onondaga and by the county of Cortland and the city of  
52 Cortland and by the county of Broome and the city of Binghamton and by  
53 the county of Cayuga and the city of Auburn and by the county of Otsego  
54 and the city of Oneonta and by the county of Madison and the city of  
55 Oneida and by the county of Fulton and the city of Gloversville or the  
56 city of Johnstown as provided in section twelve hundred ten of this

1 article) at a rate in excess of three percent, except that, in the city  
2 of Yonkers, in the city of Mount Vernon, in the city of New Rochelle, in  
3 the city of Fulton and in the city of Oswego, the rate may not be in  
4 excess of four percent and in the city of White Plains, the rate may not  
5 be in excess of three and three-quarters percent and except that in the  
6 city of Poughkeepsie in the county of Dutchess, if such county withdraws  
7 from the metropolitan commuter transportation district pursuant to  
8 section twelve hundred seventy-nine-b of the public authorities law and  
9 if the revenues from a three-eighths percent rate of such tax imposed by  
10 such county, pursuant to the authority of section twelve hundred ten of  
11 this article, are required by local laws, ordinances or resolutions to  
12 be set aside for mass transportation purposes, the rate may not be in  
13 excess of three and three-eighths percent] SHALL BE TAXED PURSUANT TO  
14 SUCH SECTIONS BY ANY COUNTY OR BY ANY CITY LOCATED THEREIN, OR BY BOTH,  
15 AT AN AGGREGATE RATE IN EXCESS OF FOUR PERCENT, OTHER THAN TAXES IMPOSED  
16 BY A COUNTY OR BY A CITY AS PROVIDED, RESPECTIVELY, IN SUBPARAGRAPH (I)  
17 OR (II) OF THE OPENING PARAGRAPH OF SECTION TWELVE HUNDRED TEN OF THIS  
18 ARTICLE.

19 (b) If a transaction is taxed by both a county and a city, the rate of  
20 tax on such transaction imposed by the county or city, not having prior  
21 right thereto pursuant to section twelve hundred twenty-four, shall be  
22 deemed to be reduced (or the entire tax eliminated, if necessary) to the  
23 extent necessary to comply with the [foregoing] requirement OF PARAGRAPH  
24 ONE OR TWO OF SUBDIVISION (A) OF THIS SECTION. A tax imposed by a county  
25 upon any transaction, to the extent that it would require a reduction in  
26 any tax rate imposed thereon by a city, shall not become effective in  
27 respect to any transaction taxed by such city (or in respect of other  
28 similar transactions outside of the city which, if occurring in such  
29 city, would be subject to such city tax) before the commencement of the  
30 city's next succeeding fiscal year and then only if the county shall  
31 have given notice to such city of its imposition of a tax on such trans-  
32 action at least six months prior to the commencement of such fiscal  
33 year, provided however that the local legislative body of such city may  
34 waive the requirement of such notice and the postponement of the effec-  
35 tive date of such tax. A city tax upon any transaction, to the extent  
36 that it would require a reduction in any tax rate imposed by a county  
37 thereon, shall not become effective in respect of any transaction taxed  
38 by such county before the commencement of the county's next succeeding  
39 fiscal year and then only if the city shall have given notice to such  
40 county of its imposition of a tax on such transaction at least six  
41 months prior to the commencement of such fiscal year, provided, however,  
42 that the local legislative body of such county may waive the requirement  
43 of such notice and postponement of the effective date of such tax.  
44 However, whether or not the six months' notice requirement provided in  
45 this section has been waived, a tax imposed pursuant to the authority of  
46 section twelve hundred ten or twelve hundred eleven OF THIS ARTICLE  
47 shall still be subject to the requirements provided for in the first  
48 three sentences of subdivision (d) of such sections and in subdivision  
49 (e) of such sections.

50 S 13. Subdivisions (a), (b) and (c) of section 1224 of the tax law, as  
51 amended by chapter 426 of the laws of 1968, paragraph 2 of subdivision  
52 (a) as amended by chapter 506 of the laws of 1976, paragraph 1 of subdi-  
53 vision (b) as amended by section 40 of part Y of chapter 63 of the laws  
54 of 2000, and paragraph 2 of subdivision (b) as amended by chapter 506 of  
55 the laws of 1976, are amended to read as follows:

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

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

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

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

11 (1) any or all of the taxes described in subdivisions (b), (d), (e)  
12 and (f) of section eleven hundred five OF THIS CHAPTER, and, where the  
13 tax described in subdivision (b) of section eleven hundred five OF THIS  
14 CHAPTER is imposed, all of the taxes described in clauses (E), (G) and  
15 (H) of subdivision (a) of section eleven hundred ten of this chapter, as  
16 authorized by subdivision (b) of section twelve hundred ten of this  
17 article.

18 (2) all of the taxes described in article twenty-eight OF THIS CHAPTER  
19 as authorized by subdivision (a) of section twelve hundred ten OF THIS  
20 ARTICLE, or by section twelve hundred eleven OF THIS ARTICLE, to the  
21 extent of one-half the maximum aggregate rates authorized under such  
22 subdivision (a) and such section twelve hundred eleven, except as other-  
23 wise provided in this section.

24 (c) [However] EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, where a  
25 county containing a city with a population of one hundred twenty-five  
26 thousand or more imposes all of the taxes described in article twenty-  
27 eight OF THIS CHAPTER as authorized by subdivision (a) of section twelve  
28 hundred ten OF THIS ARTICLE (1) for county purposes and (2) for educa-  
29 tional purposes or for allocation and distribution to cities and the  
30 area outside cities, in accordance with section twelve hundred sixty-two  
31 OF THIS ARTICLE, the county shall have the prior right to impose such  
32 taxes for county purposes at A RATE not to exceed [one-third of the  
33 maximum rate authorized under subdivision (a) of section twelve hundred  
34 ten] ONE PERCENT and prior right to impose such taxes for educational  
35 purposes or for such allocation and distribution, or both, at A RATE not  
36 to exceed [one-third of such maximum rate] ONE PERCENT. In such event,  
37 a city in the county shall have prior right to impose such taxes at A  
38 RATE not to exceed [one-third of such maximum rate] ONE PERCENT. TO THE  
39 EXTENT THAT SUCH A COUNTY IMPOSES TAX AT THE RATE OF FOUR PERCENT OR  
40 LESS, AND SUBDIVISION (E) OF THIS SECTION DOES NOT EXTEND TO THAT COUNTY  
41 THE SOLE RIGHT TO IMPOSE A RATE OF TAX IN EXCESS OF THREE PERCENT, THE  
42 COUNTY AND ANY CITY IN THAT COUNTY SHALL HAVE THE RESPECTIVE RIGHTS  
43 PROVIDED IN PARAGRAPH TWO OF SUBDIVISION (A) OR (B) OF THIS SECTION WITH  
44 RESPECT TO THE RATE OF TAX IN EXCESS OF THREE PERCENT, BUT NOT IN EXCESS  
45 OF FOUR PERCENT, NOT IMPOSED BY THAT COUNTY.

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

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

52 (D) FOR PURPOSES OF THIS SECTION, THE TERM "PRIOR RIGHT" SHALL MEAN  
53 THE PREFERENTIAL RIGHT TO IMPOSE ANY TAX DESCRIBED IN SECTIONS TWELVE  
54 HUNDRED TWO AND TWELVE HUNDRED THREE, TWELVE HUNDRED TEN AND TWELVE  
55 HUNDRED ELEVEN OF THIS ARTICLE AND THEREBY TO PREEMPT SUCH TAX AND TO  
56 PRECLUDE ANOTHER MUNICIPAL CORPORATION FROM IMPOSING OR CONTINUING THE

1 IMPOSITION OF SUCH TAX TO THE EXTENT THAT SUCH RIGHT IS EXERCISED.  
2 HOWEVER, THE RIGHT OF PREEMPTION SHALL ONLY APPLY WITHIN THE TERRITORIAL  
3 LIMITS OF THE TAXING JURISDICTION HAVING THE RIGHT OF PREEMPTION.

4 (E) EACH OF THE FOLLOWING COUNTIES AND CITIES SHALL HAVE THE SOLE  
5 RIGHT TO IMPOSE THE FOLLOWING RATE OF TAX IN EXCESS OF THREE PERCENT,  
6 BUT NOT IN EXCESS OF FOUR PERCENT, THAT SUCH COUNTY OR CITY IS AUTHOR-  
7 IZED TO IMPOSE PURSUANT TO THE AUTHORITY OF SECTION TWELVE HUNDRED TEN  
8 OF THIS ARTICLE, AND SUCH ADDITIONAL RATE OF TAX SHALL NOT BE SUBJECT TO  
9 PREEMPTION. NOTHING IN THIS SUBDIVISION SHALL PRECLUDE A COUNTY OR A  
10 CITY IN THAT COUNTY FROM IMPOSING A RATE OF TAX IN EXCESS OF THREE  
11 PERCENT TO THE EXTENT THAT THIS SUBDIVISION DOES NOT RESERVE A RATE IN  
12 EXCESS OF THREE PERCENT TO THE COUNTY OR CITY.

13 (1) COUNTIES:

14 (A) ONE PERCENT - ALBANY, ALLEGANY, BROOME, CATTARAUGUS, CHEMUNG,  
15 CHENANGO, CLINTON, COLUMBIA, DELAWARE, ERIE, FRANKLIN, GENESEE, GREENE,  
16 HERKIMER, LIVINGSTON, MONROE, MONTGOMERY, NASSAU, NIAGARA, ONEIDA, ONON-  
17 DAGA, ORLEANS, PUTNAM, RENSSELAER, ROCKLAND, SCHOHARIE, SCHUYLER, SENE-  
18 CA, STEUBEN, SUFFOLK, SULLIVAN, TIOGA, TOMPKINS, ULSTER, WAYNE, WYOMING,  
19 YATES.

20 (B) THREE-QUARTERS OF ONE PERCENT - CHAUTAUQUA, DUTCHESS, ESSEX,  
21 JEFFERSON, LEWIS, ORANGE.

22 (C) ONE-HALF OF ONE PERCENT - ONTARIO, SCHENECTADY.

23 (D) ONE-QUARTER OF ONE PERCENT - NONE.

24 (2) CITIES:

25 (A) ONE PERCENT - MOUNT VERNON, NEW ROCHELLE, YONKERS, OSWEGO.

26 (B) THREE-QUARTERS OF ONE PERCENT - WHITE PLAINS.

27 (C) ONE-HALF OF ONE PERCENT - NONE.

28 (D) ONE-QUARTER OF ONE PERCENT - NONE.

29 (F) EACH OF THE FOLLOWING COUNTIES AND CITIES SHALL HAVE THE SOLE  
30 RIGHT TO IMPOSE THE FOLLOWING RATE OF TAX IN EXCESS OF FOUR PERCENT THAT  
31 SUCH COUNTY OR CITY IS AUTHORIZED TO IMPOSE PURSUANT TO THE AUTHORITY OF  
32 SECTION TWELVE HUNDRED TEN OF THIS ARTICLE. SUCH ADDITIONAL RATE OF TAX  
33 SHALL NOT BE SUBJECT TO PREEMPTION.

34 (1) COUNTIES:

35 (A) ONE PERCENT - NONE.

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

37 (C) ONE-HALF OF ONE PERCENT - ALLEGANY.

38 (D) ONE-QUARTER OF ONE PERCENT - HERKIMER, NASSAU.

39 (2) CITIES:

40 (A) ONE PERCENT - NONE.

41 (B) THREE-QUARTERS OF ONE PERCENT - NONE.

42 (C) ONE-HALF OF ONE PERCENT - NONE.

43 (D) ONE-QUARTER OF ONE PERCENT - NONE.

44 (G) EACH OF THE FOLLOWING CITIES IS AUTHORIZED TO PREEMPT THE TAXES  
45 IMPOSED PURSUANT TO THE AUTHORITY OF SUBDIVISION (A) OF SECTION TWELVE  
46 HUNDRED TEN OF THIS ARTICLE BY THE COUNTY IN WHICH IT IS LOCATED, TO THE  
47 EXTENT OF ONE-HALF THE MAXIMUM AGGREGATE RATE AUTHORIZED UNDER SUCH  
48 SECTION TWELVE HUNDRED TEN OF THIS ARTICLE: AUBURN, IN CAYUGA COUNTY;  
49 CORTLAND, IN CORTLAND COUNTY; GLOVERSVILLE OR JOHNSTOWN, IN FULTON COUN-  
50 TY; ONEIDA, IN MADISON COUNTY; ONEONTA, IN OTSEGO COUNTY. AS OF THE  
51 DATE THIS SUBDIVISION TAKES EFFECT, ANY SUCH PREEMPTION IN EFFECT ON  
52 SUCH DATE SHALL CONTINUE IN FULL FORCE AND EFFECT UNTIL THE EFFECTIVE  
53 DATE OF A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED OR AMENDED BY A  
54 CITY TO CHANGE SUCH PREEMPTION. ANY PREEMPTION TO TAKE EFFECT UNDER THIS  
55 SUBDIVISION AFTER THE DATE THIS SUBDIVISION TAKES EFFECT SHALL BE

1 SUBJECT TO THE NOTICE REQUIREMENTS IN SECTION TWELVE HUNDRED  
2 TWENTY-THREE OF THIS PART AND OTHER REQUIREMENTS OF THIS ARTICLE.

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

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

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

14 (B) any or all of the taxes described in subdivisions (b), (d), (e)  
15 and (f) of section eleven hundred five of this chapter, and, where the  
16 tax described in such subdivision (b) of section eleven hundred five is  
17 imposed, all of the taxes described in clauses (E), (G) and (H) of  
18 subdivision (a) of section eleven hundred ten of this chapter, as  
19 authorized by subdivision (b) of section twelve hundred ten of this  
20 article.

21 (2) Notwithstanding any provision of this article, [during any period  
22 that] TAX IMPOSED BY the county of Oswego [is authorized to impose an  
23 additional rate of tax by] PURSUANT TO THE AUTHORITY OF SUBDIVISION (A)  
24 OF section twelve hundred ten of this article[, such county shall have  
25 the sole right to impose such additional rate, such additional rate of  
26 tax shall be in addition to any other tax which such county may impose  
27 or may be imposing pursuant to this article or any other law, and such  
28 additional rate of tax] AT THE RATE OF FOUR PERCENT OR LESS shall not be  
29 subject to [pre-emption and] PREEMPTION BUT shall apply only in the area  
30 of the county outside the cities in such county, provided that such  
31 [additional] rate of the county shall apply in a city in such county to  
32 the extent the city does not impose tax pursuant to the authority of  
33 section twelve hundred ten of this article [at a rate greater than three  
34 percent].

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

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

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

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

54 (C) only one of them elects to tax motor fuel and diesel motor fuel as  
55 described in subdivision (m) of section eleven hundred eleven of this  
56 chapter, the one that did not make such election shall have the prior

1 right to impose taxes on such fuels described in subdivision (m) of  
2 section eleven hundred eleven of this chapter, to the extent of one-half  
3 the maximum rate, and the one that did make such election shall have the  
4 prior right to impose taxes on such fuels described in subdivision (m)  
5 of section eleven hundred eleven of this chapter, to the extent of one-  
6 half the maximum rate authorized for such locality but with regard to  
7 whether it chose the two dollar or three dollar base on which such taxes  
8 may be imposed.

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

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

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

27 (C) only one of them elects to tax motor fuel and diesel motor fuel as  
28 described in subdivision (m) of section eleven hundred eleven of this  
29 chapter, if the county did not make such election, it shall have the  
30 prior right to impose taxes on such fuels described in subdivision (m)  
31 of section eleven hundred eleven of this chapter, to the extent of two-  
32 thirds the maximum rate authorized, and the city shall have the prior  
33 right to impose taxes on such fuels described in subdivision (m) of  
34 section eleven hundred eleven of this chapter, to the extent of one-  
35 third the maximum rate authorized for such city but with regard to  
36 whether it chose the two dollar or three dollar base on which such tax  
37 may be imposed; and, if the city did not make the election, it shall  
38 have the prior right to impose taxes on such fuels described in subdivi-  
39 sion (m) of section eleven hundred eleven of this chapter, to the extent  
40 of one-third the maximum rate authorized, and the county shall have the  
41 prior right to impose taxes on such fuels described in subdivision (m)  
42 of section eleven hundred eleven of this chapter, to the extent of two-  
43 thirds the maximum rate authorized for such county but with regard to  
44 whether it chose the two dollar or three dollar base on which such taxes  
45 may be imposed.

46 (3) In Oswego county, references in subparagraph (A) of paragraph one  
47 of subdivision [(s)] (H) of this section to tax imposed by a city in  
48 such county at the maximum rate authorized or in subparagraph (B) of  
49 subdivision [(s)] (H) of this section to the taxes described in subdivi-  
50 sion (b) of section eleven hundred five of this chapter shall include  
51 tax imposed by the city pursuant to any election it makes under subdivi-  
52 sion (m) of section eleven hundred eleven of this chapter, regardless of  
53 whether such city chooses the two dollar or three dollar base on which  
54 such tax may be imposed.

55 (4) Nothing in this subdivision or in subdivision (m) of section elev-  
56 en hundred eleven of this chapter shall be construed to affect the

1 authority of a county or city to impose an additional rate of tax pursu-  
2 ant to this article, provided that, if a county or city makes the  
3 election described in subdivision (m) of section eleven hundred eleven  
4 of this chapter, such election shall apply uniformly to any tax it  
5 imposes pursuant to the authority of subpart B of part one of this arti-  
6 cle, including any additional rate of tax it is authorized to impose.

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

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

13 (2) However, the taxes, penalties and interest from the [additional]  
14 one percent rate IN EXCESS OF THREE PERCENT which the city of Yonkers is  
15 authorized to impose pursuant to section twelve hundred ten of this  
16 article, after the comptroller has reserved such refund fund and such  
17 cost shall be paid to the special sales and compensating use tax fund  
18 for the city of Yonkers established by section ninety-two-f of the state  
19 finance law at the times set forth in the preceding [sentence]  
20 PARAGRAPH.

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

24 (a) In the event that the county of Tompkins and the city of Ithaca  
25 both impose the same taxes described in section twelve hundred two,  
26 twelve hundred three or twelve hundred ten of this chapter, the county  
27 shall have power to impose or continue to impose such taxes on the area  
28 of the county outside such city up to the maximum rate authorized there-  
29 for. In such event, notwithstanding the provisions of [the preceding]  
30 section TWELVE HUNDRED SIXTY-TWO OF THIS PART, the portion of the net  
31 collections received by the county by reason of its additional rate on  
32 such area (CONSIDERED WITHOUT REGARD TO THE PORTION OF ANY COUNTY RATE  
33 IN EXCESS OF THREE PERCENT), shall be allocated quarterly to the towns  
34 in such area in proportion to their respective populations, and allo-  
35 cated between the towns and villages, if any village elects to take its  
36 share in cash, in proportion to their respective populations, determined  
37 in accordance with the latest decennial federal census or special popu-  
38 lation census taken pursuant to section twenty of the general municipal  
39 law completed and published prior to the end of the quarter for which  
40 the allocation is made.

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

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

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

24 S 19. Subdivisions 1 and 2 of section 1262-e of the tax law, as  
25 amended by chapter 363 of the laws of 2007, are amended to read as  
26 follows:

27 1. Towns and cities. Notwithstanding any other provision of law to the  
28 contrary, for the calendar [year] YEARS beginning on January first,  
29 nineteen hundred ninety-eight and continuing [through the calendar year  
30 beginning on January first, two thousand nine] ANNUALLY THEREAFTER, the  
31 county of Nassau shall enact and establish a local government assistance  
32 program for the towns and cities within such county to assist such towns  
33 and cities to minimize real property taxes; defray the cost and expense  
34 of the treatment, collection, management, disposal, and transportation  
35 of municipal solid waste, and to comply with the provisions of chapter  
36 two hundred ninety-nine of the laws of nineteen hundred eighty-three;  
37 and defray the cost of maintaining conservation and environmental  
38 control programs. Such special assistance program for the towns and  
39 cities within such county and the funding for such program shall equal  
40 [one-third of] the revenues received by such county from the imposition  
41 of [the three-quarters percent] ITS sales and COMPENSATING use [tax  
42 during] TAXES IMPOSED AT THE RATE OF ONE-QUARTER PERCENT EACH calendar  
43 [years two thousand one, two thousand two, two thousand three, two thou-  
44 sand four, two thousand five, two thousand six, two thousand seven, two  
45 thousand eight and two thousand nine additional to the regular three  
46 percent rate authorized for such county in section twelve hundred ten of  
47 this article] YEAR. The monies for such special local assistance shall  
48 be paid and distributed to the towns and cities on a per capita basis  
49 using the population figures in the latest decennial federal census.  
50 Provided further, that notwithstanding any other law to the contrary,  
51 the establishment of such special assistance program shall preclude any  
52 city or town within such county from preempting or claiming under any  
53 other section of this [chapter] ARTICLE the revenues derived from the  
54 [additional] COUNTY'S FIRST THREE-QUARTERS OF ONE PERCENT RATE OF tax IN  
55 EXCESS OF THREE PERCENT authorized by section twelve hundred ten of this  
56 article. Provided further, that any such town or towns may, by resol-

1 ution of the town board, apportion all or a part of monies received in  
2 such special assistance program to an improvement district or special  
3 district account within such town or towns in order to accomplish the  
4 purposes of this special assistance program.

5 2. Villages. Notwithstanding any other provision of law to the contra-  
6 ry, for [the] calendar [year] YEARS beginning on January first, nineteen  
7 hundred ninety-eight and continuing [through the calendar year beginning  
8 on January first, two thousand nine] ANNUALLY THEREAFTER, the county of  
9 Nassau, by local law, is hereby empowered to enact and establish a local  
10 government assistance program for the villages within such county to  
11 assist such villages to minimize real property taxes; defray the cost  
12 and expense of the treatment, collection, management, disposal, and  
13 transportation of municipal solid waste; and defray the cost of main-  
14 taining conservation and environmental control programs. The funding of  
15 such local assistance program for the villages within such county may be  
16 provided by Nassau county during any calendar year in which such village  
17 local assistance program is in effect and shall not exceed one-sixth of  
18 the revenues [received] THE COUNTY RECEIVES from [the imposition of the  
19 three-quarters percent] ITS sales and COMPENSATING use [tax that are  
20 remaining after the towns and cities have received their funding pursu-  
21 ant to the provisions of subdivision one of this section] TAXES IMPOSED  
22 AT THE RATE OF ONE-HALF OF ONE PERCENT IN EXCESS OF THREE PERCENT. The  
23 funding for such village local assistance program shall be paid and  
24 distributed to the villages on a per capita basis using the population  
25 figures in the latest decennial federal census. Provided further, that  
26 the establishment of such village local assistance program shall  
27 preclude any village within such county from preempting or claiming  
28 under any other section of this [chapter] ARTICLE the revenues derived  
29 from the [additional] COUNTY'S FIRST THREE-QUARTERS OF ONE PERCENT RATE  
30 OF TAX IN EXCESS OF THREE PERCENT tax authorized by section twelve  
31 hundred ten of this article.

32 S 20. Section 1262-g of the tax law, as amended by chapter 8 of the  
33 laws of 2005, is amended to read as follows:

34 S 1262-g. Allocation and distribution of net collections from the  
35 [additional] one percent rate of sales and compensating use taxes IN  
36 EXCESS OF THREE PERCENT in Oneida county. Notwithstanding any contrary  
37 provision of law, if the county of Oneida imposes sales and compensating  
38 use taxes at a rate which is one percent [additional to] IN EXCESS OF  
39 the three percent rate, AS authorized by section twelve hundred ten of  
40 this article[, as authorized by such section], (a) where a city in such  
41 county imposes tax pursuant to the authority of subdivision (a) of such  
42 section twelve hundred ten, such county shall allocate, distribute and  
43 pay in cash quarterly to such city one-half of the net collections  
44 attributable to such [additional] one percent rate of the county's taxes  
45 collected in such city's boundaries; (b) where a city in such county  
46 does not impose tax pursuant to the authority of such subdivision (a) of  
47 such section twelve hundred ten, such county shall allocate, distribute  
48 and pay in cash quarterly to such city not so imposing tax a portion of  
49 the COUNTY'S net collections attributable to one-half of [the county's  
50 additional] SUCH one percent rate of tax calculated on the basis of the  
51 ratio which such city's population bears to the county's total popu-  
52 lation, such populations as determined in accordance with the latest  
53 decennial federal census or special population census taken pursuant to  
54 section twenty of the general municipal law completed and published  
55 prior to the end of the quarter for which the allocation is made, which  
56 special census must include the entire area of the county; and (c)

1 provided, however, [(1) that such county shall dedicate the first five  
2 hundred thousand dollars of net collections attributable to such addi-  
3 tional one percent rate of tax received by such county after the county  
4 receives in the aggregate eighteen million five hundred thousand dollars  
5 of net collections from such additional one percent rate of tax imposed  
6 for the period September first, nineteen hundred ninety-two, through  
7 August thirty-first, nineteen hundred ninety-three, and the first one  
8 million five hundred thousand dollars of such net collections after the  
9 county receives in the aggregate eighteen million five hundred thousand  
10 dollars of such net collections for the period September first, nineteen  
11 hundred ninety-three, through August thirty-first, nineteen hundred  
12 ninety-four, to an allocation on a per capita basis, utilizing figures  
13 from the latest decennial federal census or special population census  
14 taken pursuant to section twenty of the general municipal law, completed  
15 and published prior to the end of the year for which such allocation is  
16 made, which special census must include the entire area of such county,  
17 to be allocated and distributed among the towns and cities of Oneida  
18 county by appropriation of its board of legislators; and (2)] that such  
19 county shall dedicate the first one million five hundred thousand  
20 dollars of net collections attributable to such [additional] one percent  
21 rate of tax received by such county after the county receives in the  
22 aggregate eighteen million five hundred thousand dollars of net  
23 collections from such [additional] one percent rate of tax imposed for  
24 any [of the periods: September first, nineteen hundred ninety-four,  
25 through August thirty-first, nineteen hundred ninety-five; September  
26 first, nineteen hundred ninety-five through August thirty-first, nine-  
27 teen hundred ninety-six; September first, nineteen hundred ninety-six,  
28 through August thirty-first, nineteen hundred ninety-seven; September  
29 first, nineteen hundred ninety-seven through August thirty-first, nine-  
30 teen hundred ninety-eight; September first, nineteen hundred ninety-  
31 eight through August thirty-first, nineteen hundred ninety-nine; Septem-  
32 ber first, nineteen hundred ninety-nine through August thirty-first, two  
33 thousand; September first, two thousand through August thirty-first, two  
34 thousand one; September first, two thousand one through August thirty-  
35 first, two thousand two; September first, two thousand two through  
36 August thirty-first, two thousand three; September first, two thousand  
37 three through August thirty-first, two thousand four; September first,  
38 two thousand four through August thirty-first, two thousand five,  
39 September first, two thousand five through August thirty-first, two  
40 thousand six; and September first, two thousand six through August thir-  
41 ty-first, two thousand seven] TWELVE MONTH PERIOD COMMENCING SEPTEMBER  
42 FIRST AND ENDING THE FOLLOWING AUGUST THIRTY-FIRST, to an allocation on  
43 a per capita basis, utilizing figures from the latest decennial federal  
44 census or special population census taken pursuant to section twenty of  
45 the general municipal law, completed and published prior to the end of  
46 the year for which such allocation is made, which special census must  
47 include the entire area of such county, to be allocated and distributed  
48 among the towns of Oneida county by appropriation of its board of legis-  
49 lators; provided, further, that nothing herein shall require such board  
50 of legislators to make any such appropriation until it has been notified  
51 by any town by appropriate resolution and, in any case where there is a  
52 village wholly or partly located within a town, a resolution of every  
53 such village, embodying the agreement of such town and village or  
54 villages upon the amount of such appropriation to be distributed to such  
55 village or villages out of the allocation to the town or towns in which  
56 it is located.

1 S 21. Section 1262-h of the tax law, as amended by chapter 368 of the  
2 laws of 2007, is amended to read as follows:

3 S 1262-h. Allocation and distribution of net collections from the  
4 [additional] one percent rate of sales and compensating use taxes IN  
5 EXCESS OF THREE PERCENT in Steuben county. Notwithstanding any provision  
6 of law to the contrary, of the net collections received by the county of  
7 Steuben as a result of the imposition of the [additional] one percent  
8 rate of tax IN EXCESS OF THREE PERCENT authorized by section twelve  
9 hundred ten of this article [(a) during the period beginning December  
10 first, nineteen hundred ninety-three and ending November thirtieth,  
11 nineteen hundred ninety-four, the county of Steuben shall pay or cause  
12 to be paid to the city of Hornell the sum of two hundred thousand  
13 dollars, to the city of Corning the sum of three hundred thousand  
14 dollars, and the sum of five hundred thousand dollars to the towns and  
15 villages of the county of Steuben, on the basis of the ratio which the  
16 full valuation of real property in each town or village bears to the  
17 aggregate full valuation of real property in all of the towns and  
18 villages in such area. Of the net collections received by the county of  
19 Steuben as a result of the imposition of said additional one percent  
20 rate of tax authorized by section twelve hundred ten of this article  
21 during the period beginning December first, nineteen hundred ninety-four  
22 and ending November thirtieth, nineteen hundred ninety-five, the county  
23 of Steuben shall pay or cause to be paid to the city of Hornell the sum  
24 of three hundred thousand dollars, to the city of Corning the sum of  
25 four hundred fifty thousand dollars, and the sum of seven hundred fifty  
26 thousand dollars to the towns and villages of the county of Steuben, on  
27 the basis of the ratio which the full valuation of real property in each  
28 town or village bears to the aggregate full valuation of real property  
29 in all of the towns and villages in such area; and (b) during the period  
30 beginning December first, nineteen hundred ninety-five and ending Novem-  
31 ber thirtieth, two thousand seven, the county of Steuben shall annually  
32 pay or cause to be paid to the city of Hornell the sum of five hundred  
33 fifty thousand dollars, to the city of Corning the sum of six hundred  
34 thousand dollars, and the sum of seven hundred fifty thousand dollars to  
35 the towns and villages of the county of Steuben, on the basis of the  
36 ratio which the full valuation of real property in each town or village  
37 bears to the aggregate full valuation of real property in all of the  
38 towns and villages in such area; and], during the period beginning  
39 December first, two thousand [seven] NINE, and ending November thirti-  
40 eth, two thousand [nine] TEN, AND CONTINUING ANNUALLY THEREAFTER, the  
41 county of Steuben shall annually pay or cause to be paid to the city of  
42 Hornell the sum of six hundred ten thousand dollars, to the city of  
43 Corning the sum of six hundred fifty thousand dollars, and the sum of  
44 seven hundred fifty thousand dollars to the towns and villages of the  
45 county of Steuben, on the basis of the ratio which the full valuation of  
46 real property in each town or village bears to the aggregate full valu-  
47 ation of real property in all of the towns and villages in such area.

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

50 S 1262-i. Allocation of net collections from the [additional] one  
51 percent rate of sales and compensating use taxes IN EXCESS OF THREE  
52 PERCENT in the county of Tioga. Notwithstanding any contrary provision  
53 of law, one-half of the net collections received by the county of Tioga  
54 from the one percent sales and compensating use taxes in [addition to]  
55 EXCESS OF the three percent rate[, each as] authorized by section twelve  
56 hundred ten of this article[, ] shall be deposited in the general fund of

1 such county and one-half of such collections shall be deposited by the  
2 county of Tioga in a capital reserves fund. Disbursements from such  
3 capital reserves fund shall solely be made for the purposes of capital  
4 projects and repaying any debts incurred for such capital projects in  
5 the county of Tioga.

6 S 23. Section 1262-j of the tax law, as amended by chapter 180 of the  
7 laws of 1995, subdivision (b) as amended by chapter 27 of the laws of  
8 2001, subdivision (c) as amended by chapter 684 of the laws of 2007, is  
9 amended to read as follows:

10 S 1262-j. Allocation and distribution of net collections from the  
11 [additional] ONE PERCENT RATE OF sales and compensating use taxes IN  
12 EXCESS OF THREE PERCENT in Suffolk county. [(a) Notwithstanding any  
13 provision of law to the contrary, of the net collections received by the  
14 county of Suffolk as a result of the imposition of up to the additional  
15 one percent rate of tax authorized by section twelve hundred ten of this  
16 chapter during the period beginning January first, nineteen hundred  
17 ninety-four and ending December thirty-first, nineteen hundred ninety-  
18 five, the county of Suffolk shall allocate such net collections as  
19 follows: one-eighth of the net collections received shall be dedicated  
20 for public safety purposes; an appropriate amount shall be used to bring  
21 the maximum funds dedicated to the sewer stabilization fund to twelve  
22 million five hundred thousand dollars annually; and, the balance shall  
23 be deposited in the general fund of the county of Suffolk.

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

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

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

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

1 S 25. Section 1262-1 of the tax law, as amended by chapter 2 of the  
2 laws of 2007, is amended to read as follows:

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

17 [2. Notwithstanding any provision of law to the contrary, if the coun-  
18 ty of Rockland imposes the additional three-eighths of one percent rate  
19 of tax authorized by section twelve hundred ten of this article during  
20 the period beginning March first, two thousand seven, and ending Novem-  
21 ber thirtieth, two thousand nine, such county shall allocate and  
22 distribute sixteen and two-thirds percent] (2) ONE-EIGHTH of the net  
23 collections from such [additional] ONE PERCENT rate to the general funds  
24 of towns and villages within the county of Rockland with existing town  
25 and village police departments [from March first, two thousand seven  
26 through December thirty-first, two thousand seven and thirty-three and  
27 one-third percent of the net collections from such additional rate from  
28 January first, two thousand eight through November thirtieth, two thou-  
29 sand nine. The monies allocated and distributed pursuant to this subdivi-  
30 sion shall be allocated and distributed to towns and villages with  
31 police departments] on the basis of the number of full-time equivalent  
32 police officers employed by each police department and shall not be used  
33 for salaries heretofore or hereafter negotiated.

34 S 26. Section 1262-1 of the tax law, as added by chapter 207 of the  
35 laws of 2002, is amended by adding a new subdivision (c) to read as  
36 follows:

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

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

41 S 1262-m. Allocation of net collections from the [additional] one  
42 percent rate of sales and compensating use taxes IN EXCESS OF THREE  
43 PERCENT in the county of Chenango. Notwithstanding any contrary  
44 provision of law, all net collections received by the county of Chenango  
45 from the one percent RATE OF sales and compensating use taxes in [addi-  
46 tion to] EXCESS OF the three percent rate[, each as] authorized by  
47 section twelve hundred ten of this article[, ] shall be used, in the  
48 first instance, to pay the cost of constructing and repaying any debts  
49 incurred in the construction of the Chenango county public safety build-  
50 ing project, and any operational costs related to the Chenango county  
51 public safety building. Any and all revenue derived from such [addi-  
52 tional] one percent RATE OF tax IN EXCESS OF THREE PERCENT, after the  
53 construction and debt financing costs of the Chenango county public  
54 safety building project annex, and any operational costs related to the  
55 Chenango county public safety building are paid, shall be deposited by  
56 the county of Chenango in a capital reserves fund. Disbursements from

1 such capital reserves fund shall solely be made for the purposes of  
2 capital projects and repaying any debts incurred for such capital  
3 projects in the county of Chenango.

4 S 28. Section 1262-n of the tax law, as amended by chapter 460 of the  
5 laws of 2007, is amended to read as follows:

6 S 1262-n. Disposition of net collections from the [additional] one  
7 percent rate of sales and compensating use taxes IN EXCESS OF THREE  
8 PERCENT in the county of Niagara. Notwithstanding any contrary  
9 provision of law, if the county of Niagara imposes the [additional] one  
10 percent rate of sales and compensating use taxes IN EXCESS OF THREE  
11 PERCENT authorized by section twelve hundred ten of this article for  
12 [all or] any [portion of the] period beginning [March] ON OR AFTER  
13 DECEMBER first, two thousand [three and ending November thirtieth, two  
14 thousand] nine, the county shall use all net collections from such  
15 [additional] one percent rate IN EXCESS OF THREE PERCENT to pay the  
16 county's expenses for Medicaid[. The] AND SUCH net collections [from the  
17 additional one percent rate imposed pursuant to this section] shall be  
18 deposited in a special fund to be created by such county separate and  
19 apart from any other funds and accounts of the county. Any and all  
20 remaining net collections from such [additional] one percent tax IN  
21 EXCESS OF THREE PERCENT, after the Medicaid expenses are paid, shall be  
22 deposited by the county of Niagara in the general fund of such county  
23 for any county purpose.

24 S 29. Section 1262-o of the tax law, as amended by chapter 468 of the  
25 laws of 2007, is amended to read as follows:

26 S 1262-o. Disposition of net collections from the [additional] THREE-  
27 QUARTERS OF ONE PERCENT rate of sales and compensating use taxes IN  
28 EXCESS OF THREE PERCENT in the county of Chautauqua. Notwithstanding  
29 any contrary provision of law, if the county of Chautauqua imposes the  
30 [additional one and one-quarter percent rate of sales and compensating  
31 use taxes authorized by section twelve hundred ten of this article for  
32 all or any portion of the period beginning March first, two thousand  
33 five and ending August thirty-first, two thousand six, the additional  
34 one percent rate authorized by such section for all or any of the period  
35 beginning September first, two thousand six and ending November thirti-  
36 eth, two thousand seven, and the additional] three-quarters of one  
37 percent rate OF SALES AND COMPENSATING USE TAXES IN EXCESS OF THE THREE  
38 PERCENT RATE authorized by [such] section TWELVE HUNDRED TEN OF THIS  
39 ARTICLE for [all or] any [of the] period beginning ON OR AFTER December  
40 first, two thousand [seven and ending November thirtieth, two thousand]  
41 nine, the county shall allocate one-fifth of the net collections from  
42 [the additional] SUCH three-quarters of one percent RATE to the cities,  
43 towns and villages in the county on the basis of their respective popu-  
44 lations, determined in accordance with the latest decennial federal  
45 census or special population census taken pursuant to section twenty of  
46 the general municipal law completed and published prior to the end of  
47 the quarter for which the allocation is made, and allocate the remainder  
48 of the net collections from [the additional] SUCH three-quarters of one  
49 percent RATE as follows: (1) to pay the county's expenses for Medicaid  
50 and other expenses required by law; (2) to pay for local road and bridge  
51 projects; (3) for the purposes of capital projects and repaying any  
52 debts incurred for such capital projects in the county of Chautauqua  
53 that are not otherwise paid for by revenue received from the mortgage  
54 recording tax; and (4) for deposit into a reserve fund for bonded  
55 indebtedness established pursuant to the general municipal law. The net  
56 collections from [the additional rates imposed pursuant to this section]

1 SUCH THREE-QUARTERS OF ONE PERCENT RATE shall be deposited in a special  
2 fund to be created by such county separate and apart from any other  
3 funds and accounts of the county to be used for purposes above  
4 described.

5 S 30. Section 1262-p of the tax law, as amended by chapter 118 of the  
6 laws of 2007, is amended to read as follows:

7 S 1262-p. Disposition of net collections from the [additional] one  
8 percent rate of sales and compensating use taxes IN EXCESS OF THREE  
9 PERCENT in the county of Livingston. Notwithstanding any contrary  
10 provision of law, if the county of Livingston imposes the [additional]  
11 one percent rate of sales and compensating use taxes IN EXCESS OF THREE  
12 PERCENT authorized by section twelve hundred ten of this article for  
13 [all or] any [portion of the] period beginning [June] ON OR AFTER DECEM-  
14 BER first, two thousand [three and ending November thirtieth, two thou-  
15 sand] nine, the county shall use all net collections from such [addi-  
16 tional] one percent rate to pay the county's expenses for Medicaid. The  
17 net collections from [the additional] SUCH one percent rate [imposed  
18 pursuant to this section] shall be deposited in a special fund to be  
19 created by such county separate and apart from any other funds and  
20 accounts of the county. Any and all remaining net collections from such  
21 [additional] one percent [tax] RATE, after the Medicaid expenses are  
22 paid, shall be deposited by the county of Livingston in the general fund  
23 of such county for any county purpose.

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

26 S 1262-q. Disposition of net collections from the [additional] one  
27 percent rate of sales and compensating use taxes IN EXCESS OF THREE  
28 PERCENT in the county of Erie. Notwithstanding any provision of law to  
29 the contrary, if the county of Erie imposes the [additional] one percent  
30 rate of sales and compensating use taxes IN EXCESS OF THREE PERCENT  
31 authorized by section twelve hundred ten of this article during [the]  
32 ANY period beginning [January] ON OR AFTER DECEMBER first, two thousand  
33 [seven and ending November thirtieth, two thousand ten] NINE, the county  
34 shall allocate the first twelve million five hundred thousand dollars of  
35 the net collections from such [additional] ONE PERCENT rate to the  
36 cities of such county and the area in such county outside its cities to  
37 be applied or distributed in the same manner and proportion as the net  
38 collections for such cities and area are applied or distributed under  
39 the revenue distribution agreement entered into pursuant to the authori-  
40 ty of subdivision (c) of section twelve hundred sixty-two of this part  
41 in effect on January first, two thousand six and subject to all  
42 provisions of such agreement governing the net collections for such  
43 cities and area and shall retain the remainder of such net collections  
44 for any county purpose.

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

47 S 1262-r. Allocation and distribution of certain net collections in  
48 the county of Oswego. Notwithstanding any other provision of law to the  
49 contrary, if the city of Fulton does not impose any tax pursuant to the  
50 authority of section twelve hundred ten of this article: (1) the county  
51 of Oswego shall impose sales and compensating use taxes pursuant to the  
52 authority of subdivision (a) of section twelve hundred ten of this arti-  
53 cle at [the maximum rate authorized therefor] A RATE OF NOT LESS THAN  
54 FOUR PERCENT; (2) such county shall, by local law, ordinance or resol-  
55 ution, allocate and distribute monthly to the city of Fulton net  
56 collections in the amount of five hundred eight thousand eight hundred

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

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

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

42 S 34. Section 1262-s of the tax law, as added by chapter 438 of the  
43 laws of 2007, is amended to read as follows:

44 S 1262-s. Disposition of net collections from the [additional] one-  
45 quarter of one percent rate of sales and compensating use taxes IN  
46 EXCESS OF FOUR PERCENT in the county of Herkimer. Notwithstanding any  
47 contrary provision of law, if the county of Herkimer imposes the [addi-  
48 tional] one-quarter of one percent rate of sales and compensating use  
49 taxes IN EXCESS OF FOUR PERCENT authorized by section twelve hundred  
50 [ten-E] TEN of this article for [all or] any [portion of the] period  
51 beginning ON OR AFTER December first, two thousand [seven and ending  
52 November thirtieth, two thousand] nine, the county shall use all net  
53 collections from such [additional] one-quarter of one percent rate to  
54 pay the county's expenses for the construction of additional correctional  
55 facilities. The net collections from [the additional] SUCH ONE-QUAR-  
56 TER PERCENT rate [imposed pursuant to section twelve hundred ten-E]

1 shall be deposited in a special fund to be created by such county sepa-  
2 rate and apart from any other funds and accounts of the county. Any and  
3 all remaining net collections from such [additional tax] ONE-QUARTER  
4 PERCENT RATE, after the expenses of such construction are paid, shall be  
5 deposited by the county of Herkimer in the general fund of such county  
6 for any county purpose.

7 S 35. The tax law is amended by adding four new sections 1262-t,  
8 1262-u, 1262-v, and 1262-x to read as follows:

9 S 1262-T. NET COLLECTIONS FROM ERIE COUNTY'S SALES AND COMPENSATING  
10 USE TAXES IMPOSED AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS  
11 OF THREE PERCENT. NOTWITHSTANDING ANY LAW TO THE CONTRARY, NET  
12 COLLECTIONS FROM ERIE COUNTY'S SALES AND COMPENSATING USE TAXES IMPOSED  
13 AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS OF THREE PERCENT  
14 SHALL BE PAID TO THE COUNTY, SHALL BE USED BY THE COUNTY SOLELY FOR  
15 COUNTY PURPOSES, AND SHALL NOT BE SUBJECT TO ANY AGREEMENT ENTERED INTO  
16 BY THE COUNTY AND THE CITIES IN THE COUNTY UNDER SUBDIVISION (C) OF  
17 SECTION TWELVE HUNDRED SIXTY-TWO OF THIS PART.

18 S 1262-U. NET COLLECTIONS FROM ONEIDA COUNTY'S SALES AND COMPENSATING  
19 USE TAXES IMPOSED AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS  
20 OF THREE PERCENT. NOTWITHSTANDING ANY LAW TO THE CONTRARY, NET  
21 COLLECTIONS FROM ONEIDA COUNTY'S SALES AND COMPENSATING USE TAXES  
22 IMPOSED AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS OF THREE  
23 PERCENT SHALL NOT BE SUBJECT TO ANY AGREEMENT ENTERED INTO BY THE COUNTY  
24 AND THE CITIES IN THE COUNTY UNDER SUBDIVISION (C) OF SECTION TWELVE  
25 HUNDRED SIXTY-TWO OF THIS PART.

26 S 1262-V. NET COLLECTIONS FROM HERKIMER COUNTY'S SALES AND COMPENSAT-  
27 ING USE TAXES IMPOSED AT THE RATE OF ONE PERCENT IN EXCESS OF THREE  
28 PERCENT. NOTWITHSTANDING ANY LAW TO THE CONTRARY, HERKIMER COUNTY'S ONE  
29 PERCENT RATE OF SALES AND COMPENSATING USE TAXES IN EXCESS OF THREE  
30 PERCENT SHALL NOT BE SUBJECT TO PREEMPTION PURSUANT TO AN AGREEMENT  
31 ENTERED INTO BETWEEN THE COUNTY OF HERKIMER AND THE CITY OF LITTLE FALLS  
32 ON APRIL TWELFTH, NINETEEN HUNDRED NINETY-FOUR, AND FILED WITH THE CLERK  
33 OF THE COUNTY LEGISLATURE OF THE COUNTY OF HERKIMER.

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

47 S 36. This act shall take effect December 1, 2009, and shall apply in  
48 accordance with the applicable transitional provisions in sections 1106  
49 and 1217 of the tax law, provided that:

50 (a) A county, city or school district shall be authorized immediately  
51 after this act shall have become a law to adopt or amend local laws,  
52 ordinances or resolutions to impose sales and compensating use taxes at  
53 a rate in excess of three or four percent pursuant to the authority of  
54 this act to take effect December 1, 2009, or thereafter.

55 (b) The local law, ordinance or resolution of Ontario county to impose  
56 sales and compensating use taxes at the rate of one-half of one percent

1 in excess of three percent and provisions of this act relating thereto  
2 may take effect September 1, 2009, and the local law, ordinance or  
3 resolution of the city of White Plains to impose sales and compensating  
4 use taxes at the rate of up to one percent in excess of three percent  
5 and provisions of this act relating thereto may take effect September 1,  
6 2009, provided that Ontario county and the city of White Plains shall  
7 each comply with the provisions of subdivisions (d) and (e) of section  
8 1210 of the tax law.

9 (c) Section thirty-three of this act and section 1262-x of the tax  
10 law, as added by section thirty-five of this act, shall take effect  
11 September 1, 2009.

12 (d) Sections two and eleven of this act shall take effect on the same  
13 date and in the same manner as part S-1 of chapter 57 of the laws of  
14 2009 takes effect.