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

1565

2009-2010 Regular Sessions

I N S E N A T E

February 3, 2009

Introduced by Sen. VOLKER -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to authorizing Ontario county to impose additional rates of sales and compensating use taxes

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

Section 1. Clause 40 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 485 of the laws of 2007, is amended to read as follows:

(40) the county of Ontario is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is: (A) one-eighth of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand six and ending November thirtieth, two thousand [nine] ELEVEN; AND ALSO (B) AT A RATE THAT IS THREE-EIGHTHS OF ONE PERCENT ADDITIONAL TO THE THREE PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH, AND THAT IS ALSO ADDITIONAL TO THE ONE-EIGHTH OF ONE PERCENT RATE AUTHORIZED IN THIS CLAUSE FOR SUCH COUNTY, FOR THE PERIOD BEGINNING MARCH FIRST, TWO THOUSAND NINE AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND ELEVEN;

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

(iii) the maximum rate referred to in section twelve hundred twenty-four of this article shall be calculated without reference to the following additional rates authorized in subparagraphs (i) and (ii) of this paragraph: one and one-half percent for the county of Allegany; one percent for the counties of Rensselaer, Erie, Cattaraugus, Wyoming, Ulster, Albany, Suffolk, Greene, Orleans, Franklin, Herkimer, Genesee, Columbia, Schuyler, Chenango, Monroe, Steuben, Chemung, Seneca, Living-

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

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ston, Niagara, Yates, Tioga, Montgomery, Delaware, Wayne, Schoharie, Putnam, Clinton and Onondaga and the cities of Yonkers, Mount Vernon and New Rochelle; three-quarters of one percent for the counties of Dutchess, Essex, Lewis, Orange, Jefferson and Chautauqua; one percent and three-quarters of one percent or one-half of one percent for the county of Oneida; three-quarters of one percent and one-half of one percent for the county of Nassau; one-half of one percent and one-quarter of one percent for the city of White Plains; one-half or one percent for the county of Tompkins; three-eighths of one percent and five-eighths of one percent for the county of Rockland; one-half of one percent for the counties of Putnam and Schenectady; one-eighth of one percent AND THREE-EIGHTHS OF ONE PERCENT for the county of Ontario; one-half of one percent and one-half of one percent for the county of Sullivan;

S 3. Subdivision (gg) of section 1224 of the tax law, as added by chapter 37 of the laws of 2006, is amended to read as follows:

(gg) The county of Ontario shall have the sole right to impose the additional one-eighth of one percent [rate] AND THE ADDITIONAL THREE-EIGHTHS OF ONE PERCENT RATES of tax which such county is authorized to impose pursuant to the authority of section twelve hundred ten of this article. Such additional [rate] RATES of tax shall be in addition to any other tax which such county may impose or may be imposing pursuant to this article or any other law and such additional [rate] RATES of tax shall not be subject to preemption. NET COLLECTIONS FROM THE ADDITIONAL THREE-EIGHTHS OF ONE PERCENT RATE IMPOSED PURSUANT TO THE AUTHORITY OF SUBCLAUSE (B) OF CLAUSE FORTY OF SUBPARAGRAPH (I) OF THE OPENING PARAGRAPH OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE SHALL BE SET ASIDE FOR COUNTY PURPOSES AND SHALL NOT BE SUBJECT TO ANY REVENUE DISTRIBUTION AGREEMENT ENTERED INTO PURSUANT TO THE AUTHORITY OF SUBDIVISION (C) OF SECTION TWELVE HUNDRED SIXTY-TWO OR SECTION TWELVE HUNDRED SIXTY-TWO-R OF THIS ARTICLE, AS ADDED BY CHAPTER THIRTY-SEVEN OF THE LAWS OF TWO THOUSAND SIX. The maximum three percent rate referred to in this section shall be calculated without reference to the additional one-eighth of one percent OR THREE-EIGHTHS OF ONE PERCENT rate of tax which the county of Ontario is authorized and empowered to adopt pursuant to section twelve hundred ten of this article.

S 4. Notwithstanding any other provision of law to the contrary, if Ontario county adopts or amends a local law, ordinance or resolution to impose, effective March 1, 2009, the additional three-eighths of one percent rate of sales and compensating use taxes authorized by this act, such local law, ordinance or resolution shall take effect in accordance with the provisions of subdivision (d) of section 1210 of the tax law, except that the minimum notice requirements to the commissioner of taxation and finance shall be deemed complied with if the county mails, by certified or registered mail, a certified copy of such local law, ordinance or resolution to the commissioner at his or her office in Albany on or before January 30, 2009.

S 5. This act shall take effect immediately.