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

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179

2009-2010 Regular Sessions

I N   S E N A T E

(PREFILED)

January 7, 2009
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Introduced by Sen. SEWARD -- read twice and ordered printed, and when
  printed to be committed to the Committee on Investigations and Govern-
  ment Operations

AN ACT to amend the tax law, in relation to authorizing the county of
  Greene to impose an additional mortgage recording tax and providing
  for the repeal of such provisions upon expiration thereof

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

 1   Section 1. The tax law is amended by adding a new section 253-x to
 2 read as follows:
 3   S 253-X. RECORDING TAX IMPOSED BY THE COUNTY OF GREENE. 1. GREENE
 4 COUNTY, ACTING THROUGH ITS LOCAL LEGISLATIVE BODY, IS HEREBY AUTHORIZED
 5 AND EMPOWERED TO ADOPT AND AMEND LOCAL LAWS IMPOSING IN SUCH COUNTY A
 6 TAX OF FIFTY CENTS FOR EACH ONE HUNDRED DOLLARS AND EACH REMAINING MAJOR
 7 FRACTION THEREOF OF PRINCIPAL DEBT OR OBLIGATION WHICH IS OR UNDER ANY
 8 CONTINGENCY MAY BE SECURED AT THE DATE OF EXECUTION THEREOF, OR AT ANY
 9 TIME THEREAFTER, BY A MORTGAGE ON REAL PROPERTY SITUATED WITHIN SUCH
10 COUNTY AND RECORDED ON OR AFTER THE DATE UPON WHICH SUCH TAX TAKES
11 EFFECT AND A TAX OF FIFTY CENTS ON SUCH MORTGAGE IF THE PRINCIPAL DEBT
12 OR OBLIGATION WHICH IS OR BY ANY CONTINGENCY MAY BE SECURED BY SUCH
13 MORTGAGE IS LESS THAN ONE HUNDRED DOLLARS.
14   2. THE TAXES IMPOSED UNDER THE AUTHORITY OF THIS SECTION SHALL BE
15 ADMINISTERED AND COLLECTED IN THE SAME MANNER AS THE TAXES IMPOSED UNDER
16 SUBDIVISION ONE OF SECTION TWO HUNDRED FIFTY-THREE AND PARAGRAPH (B) OF
17 SUBDIVISION ONE OF SECTION TWO HUNDRED FIFTY-FIVE OF THIS ARTICLE.
18 EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, ALL THE PROVISIONS OF THIS
19 ARTICLE RELATING TO OR APPLICABLE TO THE ADMINISTRATION AND COLLECTION
20 OF THE TAXES IMPOSED BY SUCH SUBDIVISIONS SHALL APPLY TO THE TAXES
21 IMPOSED UNDER THE AUTHORITY OF THIS SECTION WITH SUCH MODIFICATIONS AS
22 MAY BE NECESSARY TO ADAPT SUCH LANGUAGE TO THE TAX SO AUTHORIZED. SUCH
23 PROVISIONS SHALL APPLY WITH THE SAME FORCE AND EFFECT AS IF THOSE
24 PROVISIONS HAD BEEN SET FORTH IN FULL IN THIS SECTION EXCEPT TO THE
25 EXTENT THAT ANY PROVISION IS EITHER INCONSISTENT WITH A PROVISION OF

1 THIS SECTION OR NOT RELEVANT TO THE TAX AUTHORIZED BY THIS SECTION. FOR
2 PURPOSES OF THIS SECTION, ANY REFERENCE IN THIS ARTICLE TO THE TAX OR
3 TAXES IMPOSED BY THIS ARTICLE SHALL BE DEEMED TO REFER TO A TAX IMPOSED
4 PURSUANT TO THIS SECTION, AND ANY REFERENCE TO THE PHRASE "WITHIN THIS
5 STATE" SHALL BE READ AS "WITHIN GREENE COUNTY", UNLESS A DIFFERENT MEAN-
6 ING IS CLEARLY REQUIRED.
7   3. WHERE THE REAL PROPERTY COVERED BY THE MORTGAGE SUBJECT TO THE TAX
8 IMPOSED PURSUANT TO THE AUTHORITY OF THIS SECTION IS SITUATED IN THIS
9 STATE BUT WITHIN AND WITHOUT THE COUNTY IMPOSING SUCH TAX, THE AMOUNT OF
10 SUCH TAX DUE AND PAYABLE TO SUCH COUNTY SHALL BE DETERMINED IN A MANNER
11 SIMILAR TO THAT PRESCRIBED IN THE FIRST UNDESIGNATED PARAGRAPH OF
12 SECTION TWO HUNDRED SIXTY OF THIS ARTICLE WHICH CONCERNS REAL PROPERTY
13 SITUATED IN TWO OR MORE COUNTIES. WHERE SUCH PROPERTY IS SITUATED BOTH
14 WITHIN SUCH COUNTY AND WITHOUT THE STATE, THE AMOUNT DUE AND PAYABLE TO
15 SUCH COUNTY SHALL BE DETERMINED IN THE MANNER PRESCRIBED IN THE SECOND
16 UNDESIGNATED PARAGRAPH OF SUCH SECTION TWO HUNDRED SIXTY WHICH CONCERNS
17 PROPERTY SITUATED WITHIN AND WITHOUT THE STATE. WHERE REAL PROPERTY IS
18 SITUATED WITHIN AND WITHOUT THE COUNTY IMPOSING SUCH TAX, THE RECORDING
19 OFFICER OF THE JURISDICTION IN WHICH THE MORTGAGE IS FIRST RECORDED
20 SHALL BE REQUIRED TO COLLECT THE TAXES IMPOSED PURSUANT TO THIS SECTION.
21   4. A TAX IMPOSED PURSUANT TO THE AUTHORITY OF THIS SECTION SHALL BE IN
22 ADDITION TO THE TAXES IMPOSED BY SECTION TWO HUNDRED FIFTY-THREE OF THIS
23 ARTICLE.
24   5. NOTWITHSTANDING ANY PROVISION OF THIS ARTICLE TO THE CONTRARY, THE
25 BALANCE OF ALL MONEYS PAID TO THE RECORDING OFFICER OF THE COUNTY OF
26 GREENE DURING EACH MONTH UPON ACCOUNT OF THE TAX IMPOSED PURSUANT TO THE
27 AUTHORITY OF THIS SECTION, AFTER DEDUCTING THE NECESSARY EXPENSES OF HIS
28 OR HER OFFICE AS PROVIDED IN SECTION TWO HUNDRED SIXTY-TWO OF THIS ARTI-
29 CLE, EXCEPT TAXES PAID UPON MORTGAGES WHICH UNDER THE PROVISIONS OF THIS
30 SECTION OR SECTION TWO HUNDRED SIXTY OF THIS ARTICLE ARE FIRST TO BE
31 APPORTIONED BY THE COMMISSIONER, SHALL BE PAID OVER BY SUCH OFFICER ON
32 OR BEFORE THE TENTH DAY OF EACH SUCCEEDING MONTH TO THE TREASURER OF
33 GREENE COUNTY AND, AFTER THE DEDUCTION BY SUCH TREASURER OF THE NECES-
34 SARY EXPENSES OF HIS OR HER OFFICE PROVIDED IN SECTION TWO HUNDRED
35 SIXTY-TWO OF THIS ARTICLE SHALL BE DEPOSITED IN THE GENERAL FUND OF THE
36 COUNTY OF GREENE FOR EXPENDITURE BY SUCH COUNTY FOR ANY COUNTY PURPOSE.
37 NOTWITHSTANDING THE PROVISIONS OF THE PRECEDING SENTENCE, THE TAX SO
38 IMPOSED AND PAID UPON MORTGAGES COVERING REAL PROPERTY SITUATED IN TWO
39 OR MORE COUNTIES, WHICH UNDER THE PROVISIONS OF THIS SECTION OR SECTION
40 TWO HUNDRED SIXTY OF THIS ARTICLE ARE FIRST TO BE APPORTIONED BY THE
41 COMMISSIONER, SHALL BE PAID OVER BY THE RECORDING OFFICER RECEIVING THE
42 SAME AS PROVIDED BY THE DETERMINATION OF THE COMMISSIONER.
43   6. ANY LOCAL LAW IMPOSING A TAX PURSUANT TO THE AUTHORITY OF THIS
44 SECTION OR REPEALING OR SUSPENDING SUCH A TAX SHALL TAKE EFFECT ONLY ON
45 THE FIRST DAY OF A CALENDAR MONTH. SUCH A LOCAL LAW SHALL NOT BE EFFEC-
46 TIVE UNLESS A CERTIFIED COPY THEREOF IS MAILED BY REGISTERED OR CERTI-
47 FIED MAIL TO THE COMMISSIONER AT THE COMMISSIONER'S OFFICE IN ALBANY AT
48 LEAST THIRTY DAYS PRIOR TO THE DATE THE LOCAL LAW SHALL TAKE EFFECT.
49   7. CERTIFIED COPIES OF ANY LOCAL LAW DESCRIBED IN THIS SECTION SHALL
50 ALSO BE FILED WITH THE COUNTY CLERK OF THE COUNTY OF GREENE, THE SECRE-
51 TARY OF STATE AND THE STATE COMPTROLLER WITHIN FIVE DAYS AFTER THE DATE
52 IT IS DULY ENACTED.
53   S 2. This act shall take effect on the sixtieth day after it shall
54 have become a law and shall expire and be deemed repealed December 1,
55 2012.