

2272

2009-2010 Regular Sessions

I N S E N A T E

February 17, 2009

Introduced by Sen. LAVALLE -- 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 requiring a revenue distribution agreement for equitable allocation within the county of Suffolk for public safety purposes of sales and compensating use tax

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

1 Section 1. Subdivision (c) of section 1262-j of the tax law, as
2 amended by chapter 684 of the laws of 2007, is amended to read as
3 follows:
4 (c) Notwithstanding any provision of law to the contrary, of the net
5 collections received by the county of Suffolk as a result of the
6 increase of one percent to the tax authorized by section twelve hundred
7 ten of this article for the period beginning June first, two thousand
8 one and ending November thirtieth, two thousand [nine] ELEVEN, imposed
9 by local laws or resolutions (by simple majority) by the county legisla-
10 ture, and signed by the county executive, the county of Suffolk shall
11 allocate such net collections as follows: no less than one-eighth and no
12 more than three-eighths of such net collections received shall be dedi-
13 cated for public safety purposes and the balance shall be deposited in
14 the general fund of the county of Suffolk. COMMENCING DECEMBER FIRST,
15 TWO THOUSAND NINE, THE NET COLLECTIONS RECEIVED THAT ARE DEDICATED TO
16 PUBLIC SAFETY PURPOSES FROM THE ADDITIONAL RATES IMPOSED PURSUANT TO
17 THIS SECTION SHALL BE DEPOSITED IN A SPECIAL FUND TO BE CREATED BY SUCH
18 COUNTY SEPARATE AND APART FROM ANY OTHER FUNDS AND ACCOUNTS OF THE COUN-
19 TY TO BE USED FOR GENERAL FUND PURPOSES. IF THE COUNTY ALLOCATES MONIES
20 FROM SUCH SPECIAL FUND FOR PROPERTY TAX STABILIZATION AND RELIEF TO THE
21 SUFFOLK COUNTY POLICE DISTRICT, THEN THE COUNTY SHALL ALLOCATE MONIES TO
22 THE TOWNS AND VILLAGES WHICH ARE NOT PART OF THE SUFFOLK COUNTY POLICE
23 DISTRICT IN ORDER TO ENSURE EQUITABLE DISTRIBUTION COUNTY-WIDE. THE

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

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1 ALLOCATIONS FROM THE SPECIAL FUND CREATED PURSUANT TO THIS SECTION SHALL
2 BE SUBJECT TO A REVENUE DISTRIBUTION AGREEMENT ENTERED INTO PURSUANT TO
3 THE AUTHORITY OF SUBDIVISION (C) OF SECTION TWELVE HUNDRED SIXTY-TWO OF
4 THIS PART IN ORDER TO ENSURE PROPERTY TAX RELIEF ON A COUNTY-WIDE BASIS.
5 THE REVENUE DISTRIBUTION AGREEMENT SHALL BE CODIFIED IN THE COUNTY CHAR-
6 TER AND REMAIN IN EFFECT AS LONG AS SUCH SALES AND COMPENSATING USE TAX
7 COMPONENT IS IN EFFECT, OR ANY SUCCESSOR COMPONENT, FOR SUCH PUBLIC
8 SAFETY PURPOSES. THE AMOUNTS TO BE ALLOCATED IN REDUCTION OF THE SUFFOLK
9 COUNTY POLICE DISTRICT TAXES AND TO THE TOWNS AND VILLAGES WHICH ARE NOT
10 PART OF THE SUFFOLK COUNTY POLICE DISTRICT SHALL BE DETERMINED ON
11 EITHER: (1) THE BASIS OF THE RESPECTIVE POPULATIONS OF THE SEVERAL TOWNS
12 AND VILLAGES IN SUCH COUNTY, DETERMINED IN ACCORDANCE WITH THE LATEST
13 FEDERAL CENSUS OR SPECIAL POPULATION CENSUS TAKEN PURSUANT TO SECTION
14 TWENTY OF THE GENERAL MUNICIPAL LAW, COMPLETED AND PUBLISHED PRIOR TO
15 THE END OF THE QUARTER FOR WHICH THE ALLOCATION IS MADE, WHICH SPECIAL
16 POPULATION MUST INCLUDE THE ENTIRE AREA OF THE COUNTY; OR (2) THE BASIS
17 OF THE NINETEEN HUNDRED NINETY-FOUR AMOUNTS ALLOCATED AND UNIFORMLY
18 INCREASING IN PROPORTIONALITY ACROSS THE COUNTY AND TAKING INTO ACCOUNT
19 ANY SUCCESSOR COMPONENT FOR THE SALES AND COMPENSATING USE TAX, NOTWITH-
20 STANDING ANY YEAR OF INEQUITABLE DISTRIBUTION BY THE COUNTY OF SUFFOLK
21 TO TOWNS AND VILLAGES OUTSIDE OF THE SUFFOLK COUNTY POLICE DISTRICT.
22 HOWEVER, IF THE COUNTY ALLOCATES MONIES FROM SUCH SPECIAL FUND DIRECTLY
23 TO THE GENERAL FUND TO REDUCE THE TAX LEVY FOR COUNTY-WIDE PUBLIC SAFETY
24 PURPOSES, THE CORRESPONDING PROPERTY TAX RELIEF IS PROVIDED ON A COUN-
25 TY-WIDE BASIS AND ON THE BASIS OF FULL VALUATION OF REAL PROPERTY AND NO
26 FURTHER REVENUE DISTRIBUTION AGREEMENT IS REQUIRED.

27 S 2. This act shall take effect immediately with allocation and
28 distributions of net collections to be proposed within the 2009 budget
29 of the county of Suffolk.