

3066

2009-2010 Regular Sessions

I N S E N A T E

March 10, 2009

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

AN ACT to amend chapter 272 of the laws of 1991, amending the tax law relating to the method of disposition of sales and compensating use tax revenue in Westchester county and enacting the Westchester county spending limitation act, in relation to extending the expiration thereof

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

1 Section 1. Subdivision e of section 4 and sections 5, 7 and 16 of  
2 chapter 272 of the laws of 1991, amending the tax law relating to the  
3 method of disposition of sales and compensating use tax revenue in West-  
4 chester county and enacting the Westchester county spending limitation  
5 act, as amended by chapter 367 of the laws of 2007, are amended to read  
6 as follows:

7 e. "Spending limitation" means the maximum amount of county spending  
8 established in county fiscal years 1992, 1993, 1994, 1995, 1996, 1997,  
9 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009,  
10 [and] 2010, 2011, AND 2012.

11 S 5. Establishment of annual spending limitation. a. For county fiscal  
12 years 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002,  
13 2003, 2004, 2005, 2006, 2007, 2008, 2009, [and] 2010, 2011, AND 2012  
14 there shall be in effect an annual spending limitation. The spending  
15 limitation shall be derived from a fixed percentage reflecting the ratio  
16 of base year spending to county personal income. County personal income  
17 for such calculation shall be for the period January 1, 1986 through  
18 December 31, 1986. Such percentage shall be applied to county personal  
19 income for the period January 1, 1989 through December 31, 1989, to  
20 determine the spending limitation for county fiscal year 1992; to deter-  
21 mine the spending limitation for county fiscal year 1993, such percent-

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

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1 age shall be applied to county personal income for the period January 1,  
2 1990 through December 31, 1990; to determine the spending limitation for  
3 county fiscal year 1994, such percentage shall be applied to county  
4 personal income for the period January 1, 1991 through December 31,  
5 1991; to determine the spending limitation for county fiscal year 1995,  
6 such percentage shall be applied to county personal income for the peri-  
7 od January 1, 1992 through December 31, 1992; to determine the spending  
8 limitation for county fiscal year 1996, such percentage shall be applied  
9 to county personal income for the period January 1, 1993 through Decem-  
10 ber 31, 1993; to determine the spending limitation for county fiscal  
11 year 1997, such percentage shall be applied to county personal income  
12 for the period January 1, 1994 through December 31, 1994; to determine  
13 the spending limitation for county fiscal year 1998, such percentage  
14 shall be applied to county personal income for the period January 1,  
15 1995 through December 31, 1995; to determine the spending limitation for  
16 county fiscal year 1999, such percentage shall be applied to county  
17 personal income for the period January 1, 1996 through December 31,  
18 1996; to determine the spending limitation for county fiscal year 2000,  
19 such percentage shall be applied to county personal income for the peri-  
20 od January 1, 1997 through December 31, 1997; to determine the spending  
21 limitation for county fiscal year 2001, such percentage shall be applied  
22 to county personal income for the period January 1, 1998 through Decem-  
23 ber 31, 1998; to determine the spending limitation for county fiscal  
24 year 2002, such percentage shall be applied to county personal income  
25 for the period January 1, 1999 through December 31, 1999; to determine  
26 the spending limitation for county fiscal year 2003, such percentage  
27 shall be applied to county personal income for the period January 1,  
28 2000 through December 31, 2000; to determine the spending limitation for  
29 county fiscal year 2004, such percentage shall be applied to county  
30 personal income for the period January 1, 2001 through December 31,  
31 2001; to determine the spending limitation for county fiscal year 2005,  
32 such percentage shall be applied to county personal income for the peri-  
33 od January 1, 2002 through December 31, 2002; to determine the spending  
34 limitation for county fiscal year 2006, such percentage shall be applied  
35 to county personal income for the period January 1, 2003 through Decem-  
36 ber 31, 2003; to determine the spending limitation for the county fiscal  
37 year 2007, such percentage shall be applied to county personal income  
38 for the period January 1, 2004 through December 31, 2004; to determine  
39 the spending limitation for the county fiscal year 2008, such percentage  
40 shall be applied to county personal income for the period January 1,  
41 2005 through December 31, 2005; to determine the spending limitation for  
42 the county fiscal year 2009, such percentage shall be applied to county  
43 personal income for the period January 1, 2006 through December 31,  
44 2006; to determine the spending limitation for the county fiscal year  
45 2010, such percentage shall be applied to county personal income for the  
46 period January 1, 2007 through December 31, 2007; TO DETERMINE THE  
47 SPENDING LIMITATION FOR THE COUNTY FISCAL YEAR 2011, SUCH PERCENTAGE  
48 SHALL BE APPLIED TO COUNTY PERSONAL INCOME FOR THE PERIOD JANUARY 1,  
49 2008 THROUGH DECEMBER 31, 2008; TO DETERMINE THE SPENDING LIMITATION FOR  
50 THE COUNTY FISCAL YEAR 2012, SUCH PERCENTAGE SHALL BE APPLIED TO COUNTY  
51 PERSONAL INCOME FOR THE PERIOD JANUARY 1, 2009 THROUGH DECEMBER 31,  
52 2009.

53 b. The spending limitation shall serve as a statutory cap on county  
54 spending to be reflected in the tentative budget as well as the enacted  
55 budget for county fiscal years beginning in 1992.

1 S 7. Mandatory tax reduction. In the event that the county spending  
2 subject to the spending limitation exceeds such limitation in the adop-  
3 tive county budget for county fiscal year 1992, 1993, 1994, 1995, 1996,  
4 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008,  
5 2009, [or] 2010, 2011, OR 2012 then section 1262-b of the tax law shall  
6 be repealed.

7 S 16. This act shall take effect immediately, provided, however, that  
8 sections one through seven of this act shall be in full force and effect  
9 until May 31, [2010] 2012, provided, however, that if the county of  
10 Westchester imposes the tax authorized by section 1210 of the tax law in  
11 excess of three percent, then sections one through seven of this act  
12 shall be deemed repealed; provided that the commissioner of taxation and  
13 finance shall notify the legislative bill drafting commission upon the  
14 repeal of section 1262-b of the tax law pursuant to section seven of the  
15 Westchester county spending limitation act in order that the commission  
16 may maintain an accurate and timely effective data base of the official  
17 text of laws of the state of New York in furtherance of effecting the  
18 provisions of section 44 of the legislative law and section 70-b of the  
19 public officers law.

20 S 2. This act shall take effect immediately.