

44318

Seventh Extraordinary Session

I N   S E N A T E

June 28, 2009

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Introduced by COMMITTEE ON RULES -- (at request of the Governor) -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the tax law, in relation to authorizing Oneida county to impose additional rates of sales and compensating use taxes and providing for allocation and distribution of a portion of net collections from such additional rates

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

1     Section 1. Clause 13 of subparagraph (i) of the opening paragraph of  
2     section 1210 of the tax law, as amended by chapter 269 of the laws of  
3     2007, is amended to read as follows:  
4     (13) the county of Oneida is hereby further authorized and empowered  
5     to adopt and amend local laws, ordinances or resolutions imposing such  
6     taxes at a rate which is: (i) one percent additional to the three  
7     percent rate authorized above in this paragraph for such county for the  
8     period beginning September first, nineteen hundred ninety-two and ending  
9     November thirtieth, two thousand [nine] ELEVEN; and also (ii) at a rate  
10    which is three-quarters of one percent or one-half of one percent addi-  
11    tional to the three percent rate authorized above in this paragraph, and  
12    which is also additional to the one percent rate also authorized above  
13    in this clause for such county, for the period beginning December first,  
14    two thousand eight and ending November thirtieth, two thousand [nine]  
15    ELEVEN;  
16    S 2. Section 1262-g of the tax law, as amended by chapter 8 of the  
17    laws of 2005, is amended to read as follows:  
18    S 1262-g. Allocation and distribution of net collections from the  
19    additional one percent rate of sales and compensating use taxes in Onei-  
20    da county. Notwithstanding any contrary provision of law, if the county  
21    of Oneida imposes sales and compensating use taxes at a rate which is  
22    one percent additional to the three percent rate authorized by section

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

LBD11936-01-9

1 twelve hundred ten of this article, as authorized by such section, (a)  
2 where a city in such county imposes tax pursuant to the authority of  
3 subdivision (a) of such section twelve hundred ten, such county shall  
4 allocate, distribute and pay in cash quarterly to such city one-half of  
5 the net collections attributable to such additional one percent rate of  
6 the county's taxes collected in such city's boundaries; (b) where a city  
7 in such county does not impose tax pursuant to the authority of such  
8 subdivision (a) of such section twelve hundred ten, such county shall  
9 allocate, distribute and pay in cash quarterly to such city not so  
10 imposing tax a portion of the net collections attributable to one-half  
11 of the county's additional one percent rate of tax calculated on the  
12 basis of the ratio which such city's population bears to the county's  
13 total population, such populations as determined in accordance with the  
14 latest decennial federal census or special population census taken  
15 pursuant to section twenty of the general municipal law completed and  
16 published prior to the end of the quarter for which the allocation is  
17 made, which special census must include the entire area of the county;  
18 and (c) provided, however, (1) that such county shall dedicate the first  
19 five hundred thousand dollars of net collections attributable to such  
20 additional one percent rate of tax received by such county after the  
21 county receives in the aggregate eighteen million five hundred thousand  
22 dollars of net collections from such additional one percent rate of tax  
23 imposed for the period September first, nineteen hundred ninety-two,  
24 through August thirty-first, nineteen hundred ninety-three, and the  
25 first one million five hundred thousand dollars of such net collections  
26 after the county receives in the aggregate eighteen million five hundred  
27 thousand dollars of such net collections for the period September first,  
28 nineteen hundred ninety-three, through August thirty-first, nineteen  
29 hundred ninety-four, to an allocation on a per capita basis, utilizing  
30 figures from the latest decennial federal census or special population  
31 census taken pursuant to section twenty of the general municipal law,  
32 completed and published prior to the end of the year for which such  
33 allocation is made, which special census must include the entire area of  
34 such county, to be allocated and distributed among the towns and cities  
35 of Oneida county by appropriation of its board of legislators; and (2)  
36 that such county shall dedicate the first one million five hundred thou-  
37 sand dollars of net collections attributable to such additional one  
38 percent rate of tax received by such county after the county receives in  
39 the aggregate eighteen million five hundred thousand dollars of net  
40 collections from such additional one percent rate of tax imposed for any  
41 of the periods: September first, nineteen hundred ninety-four, through  
42 August thirty-first, nineteen hundred ninety-five; September first,  
43 nineteen hundred ninety-five through August thirty-first, nineteen  
44 hundred ninety-six; September first, nineteen hundred ninety-six,  
45 through August thirty-first, nineteen hundred ninety-seven; September  
46 first, nineteen hundred ninety-seven through August thirty-first, nine-  
47 teen hundred ninety-eight; September first, nineteen hundred ninety-  
48 eight through August thirty-first, nineteen hundred ninety-nine; Septem-  
49 ber first, nineteen hundred ninety-nine through August thirty-first, two  
50 thousand; September first, two thousand through August thirty-first, two  
51 thousand one; September first, two thousand one through August thirty-  
52 first, two thousand two; September first, two thousand two through  
53 August thirty-first, two thousand three; September first, two thousand  
54 three through August thirty-first, two thousand four; September first,  
55 two thousand four through August thirty-first, two thousand five,  
56 September first, two thousand five through August thirty-first, two

1 thousand six; [and] September first, two thousand six through August  
2 thirty-first, two thousand seven, SEPTEMBER FIRST, TWO THOUSAND SEVEN  
3 THROUGH AUGUST THIRTY-FIRST, TWO THOUSAND EIGHT; SEPTEMBER FIRST, TWO  
4 THOUSAND EIGHT THROUGH AUGUST THIRTY-FIRST, TWO THOUSAND NINE; SEPTEMBER  
5 FIRST, TWO THOUSAND NINE THROUGH AUGUST THIRTY-FIRST, TWO THOUSAND TEN;  
6 AND SEPTEMBER FIRST, TWO THOUSAND TEN THROUGH AUGUST THIRTY-FIRST, TWO  
7 THOUSAND ELEVEN, to an allocation on a per capita basis, utilizing  
8 figures from the latest decennial federal census or special population  
9 census taken pursuant to section twenty of the general municipal law,  
10 completed and published prior to the end of the year for which such  
11 allocation is made, which special census must include the entire area of  
12 such county, to be allocated and distributed among the towns of Oneida  
13 county by appropriation of its board of legislators; provided, further,  
14 that nothing herein shall require such board of legislators to make any  
15 such appropriation until it has been notified by any town by appropriate  
16 resolution and, in any case where there is a village wholly or partly  
17 located within a town, a resolution of every such village, embodying the  
18 agreement of such town and village or villages upon the amount of such  
19 appropriation to be distributed to such village or villages out of the  
20 allocation to the town or towns in which it is located.

21 S 3. This act shall take effect immediately.