

5662

2009-2010 Regular Sessions

I N S E N A T E

May 27, 2009

Introduced by Sen. YOUNG -- 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 imposition of sales and compensating use taxes in the county of Chautauqua

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

1 Section 1. Clause 38 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 468 of the laws of
3 2007, is amended to read as follows:

4 (38) the county of Chautauqua is hereby further authorized and
5 empowered to adopt and amend local laws, ordinances or resolutions
6 imposing such taxes at a rate that is: (i) one and one-quarter percent
7 additional to the three percent rate authorized above in this paragraph
8 for such county for the period beginning March first, two thousand five
9 and ending August thirty-first, two thousand six; (ii) one percent addi-
10 tional to the three percent rate authorized above in this paragraph for
11 such county for the period beginning September first, two thousand six
12 and ending November thirtieth, two thousand seven; [and] (iii) three-
13 quarters of one percent additional to the three percent rate authorized
14 above in this paragraph for such county for the period beginning Decem-
15 ber first, two thousand seven and ending November thirtieth, two thou-
16 sand [nine] TEN; AND (IV) ONE-HALF OF ONE PERCENT ADDITIONAL TO THE
17 THREE PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY
18 FOR THE PERIOD BEGINNING DECEMBER FIRST, TWO THOUSAND TEN AND ENDING
19 NOVEMBER THIRTIETH, TWO THOUSAND ELEVEN;

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

23 (iii) the maximum rate referred to in section twelve hundred twenty-
24 four of this article shall be calculated without reference to the

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

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1 following additional rates authorized in subparagraphs (i) and (ii) of
2 this paragraph: one and one-half percent for the county of Allegany; one
3 percent for the counties of Rensselaer, Erie, Cattaraugus, Wyoming,
4 Ulster, Albany, Suffolk, Greene, Orleans, Franklin, Herkimer, Genesee,
5 Columbia, Schuyler, Chenango, Monroe, Steuben, Chemung, Seneca, Living-
6 ston, Niagara, Yates, Tioga, Montgomery, Delaware, Wayne, Schoharie,
7 Putnam, Clinton and Onondaga and the cities of Yonkers, Mount Vernon and
8 New Rochelle; three-quarters of one percent for the counties of Dutch-
9 ess, Essex, Lewis, Orange, AND Jefferson [and Chautauqua]; one percent
10 and three-quarters of one percent or one-half of one percent for the
11 county of Oneida; three-quarters of one percent and one-half of one
12 percent for the county of Nassau; one-half of one percent and one-quar-
13 ter of one percent for the city of White Plains; one-half or one percent
14 for the county of Tompkins; three-eighths of one percent and five-
15 eighths of one percent for the county of Rockland; one-half of one
16 percent for the counties of Putnam and Schenectady; one-eighth of one
17 percent for the county of Ontario; one-half of one percent [and]; one-
18 half of one percent for the county of Sullivan; AND THREE-QUARTERS OF
19 ONE PERCENT OR ONE-HALF OF ONE PERCENT FOR THE COUNTY OF CHAUTAUQUA;

20 S 3. Subdivision (ee) of section 1224 of the tax law, as amended by
21 chapter 468 of the laws of 2007, is amended to read as follows:

22 (ee) The county of Chautauqua shall have the sole right to impose the
23 additional three-quarters OR ONE-HALF of one percent rate of tax which
24 such county is authorized to impose pursuant to the authority of section
25 twelve hundred ten of this article. Such additional rate of tax shall be
26 in addition to any other tax which such county may impose or may be
27 imposing pursuant to this article or any other law and such additional
28 rate of tax shall not be subject to preemption. The maximum three
29 percent rate referred to in this section shall be calculated without
30 reference to the additional three-quarters OR ONE-HALF of one percent
31 rate of tax which the county of Chautauqua is authorized and empowered
32 to adopt pursuant to section twelve hundred ten of this article.

33 S 4. Section 1262-o of the tax law, as amended by chapter 468 of the
34 laws of 2007, is amended to read as follows:

35 S 1262-o. Disposition of net collections from the additional rate of
36 sales and compensating use taxes in the county of Chautauqua. Notwith-
37 standing any contrary provision of law, if the county of Chautauqua
38 imposes the additional one and one-quarter percent rate of sales and
39 compensating use taxes authorized by section twelve hundred ten of this
40 article for all or any portion of the period beginning March first, two
41 thousand five and ending August thirty-first, two thousand six, the
42 additional one percent rate authorized by such section for all or any of
43 the period beginning September first, two thousand six and ending Novem-
44 ber thirtieth, two thousand seven, [and] the additional three-quarters
45 of one percent rate authorized by such section for all or any of the
46 period beginning December first, two thousand seven and ending November
47 thirtieth, two thousand [nine] TEN, the county shall allocate one-fifth
48 of the net collections from the additional three-quarters of one percent
49 to the cities, towns and villages in the county on the basis of their
50 respective populations, determined in accordance with the latest decen-
51 nial federal census or special population census taken pursuant to
52 section twenty of the general municipal law completed and published
53 prior to the end of the quarter for which the allocation is made, and
54 allocate the remainder of the net collections from the additional three-
55 quarters of one percent as follows: (1) to pay the county's expenses for
56 Medicaid and other expenses required by law; (2) to pay for local road

1 and bridge projects; (3) for the purposes of capital projects and repay-
2 ing any debts incurred for such capital projects in the county of Chau-
3 tauqua that are not otherwise paid for by revenue received from the
4 mortgage recording tax; and (4) for deposit into a reserve fund for
5 bonded indebtedness established pursuant to the general municipal law.
6 NOTWITHSTANDING ANY CONTRARY PROVISION OF LAW, IF THE COUNTY OF CHAUTAU-
7 QUA IMPOSES THE ADDITIONAL ONE-HALF PERCENT RATE OF SALES AND COMPENSAT-
8 ING USE TAXES AUTHORIZED BY SUCH SECTION TWELVE HUNDRED TEN FOR ALL OR
9 ANY OF THE PERIOD BEGINNING DECEMBER FIRST, TWO THOUSAND TEN AND ENDING
10 NOVEMBER THIRTIETH, TWO THOUSAND ELEVEN, THE COUNTY SHALL ALLOCATE
11 THREE-TENTHS OF THE NET COLLECTIONS FROM THE ADDITIONAL ONE-HALF OF ONE
12 PERCENT TO THE CITIES, TOWNS AND VILLAGES IN THE COUNTY ON THE BASIS OF
13 THEIR RESPECTIVE POPULATIONS, DETERMINED IN ACCORDANCE WITH THE LATEST
14 DECENNIAL FEDERAL CENSUS OR SPECIAL POPULATION CENSUS TAKEN PURSUANT TO
15 SECTION TWENTY OF THE GENERAL MUNICIPAL LAW COMPLETED AND PUBLISHED
16 PRIOR TO THE END OF THE QUARTER FOR WHICH THE ALLOCATION IS MADE, AND
17 ALLOCATE THE REMAINDER OF THE NET COLLECTIONS FROM THE ADDITIONAL
18 ONE-HALF OF ONE PERCENT AS FOLLOWS: (1) TO PAY THE COUNTY'S EXPENSES FOR
19 MEDICAID AND OTHER EXPENSES REQUIRED BY LAW; (2) TO PAY FOR LOCAL ROAD
20 AND BRIDGE PROJECTS; (3) FOR THE PURPOSES OF CAPITAL PROJECTS AND REPAY-
21 ING ANY DEBTS INCURRED FOR SUCH CAPITAL PROJECTS IN THE COUNTY OF CHAU-
22 TAUQUA THAT ARE NOT OTHERWISE PAID FOR BY REVENUE RECEIVED FROM THE
23 MORTGAGE RECORDING TAX; AND (4) FOR DEPOSIT INTO A RESERVE FUND FOR
24 BONDED INDEBTEDNESS ESTABLISHED PURSUANT TO THE GENERAL MUNICIPAL LAW.
25 The net collections from the additional rates imposed pursuant to this
26 section shall be deposited in a special fund to be created by such coun-
27 ty separate and apart from any other funds and accounts of the county to
28 be used for purposes above described.

29 S 5. The authorization granted in section one of this act shall be
30 suspended in any sales tax quarter, as defined in paragraph (i) of
31 subdivision 1 of section 5-a of the tax law, in which the county of
32 Chautauqua is imposing, pursuant to subdivision (a) of section 1210 of
33 the tax law, taxes at a rate greater than zero on the retail sale or use
34 of fuel oil and coal used for residential purposes, the retail sale or
35 use of wood used for residential heating purposes, the sale, other than
36 for resale, of propane (except when sold in containers of less than one
37 hundred pounds), natural gas, electricity, steam and gas, electric and
38 steam services used for residential purposes and the use of gas or elec-
39 tricity used for residential purposes.

40 S 6. This act shall take effect immediately.