

5663

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 the imposition of additional sales and compensating use taxes by 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
25 following additional rates authorized in subparagraphs (i) and (ii) of
26 this paragraph: one and one-half percent for the county of Allegany; one
27 percent for the counties of Rensselaer, Erie, Cattaraugus, Wyoming,

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

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1 Ulster, Albany, Suffolk, Greene, Orleans, Franklin, Herkimer, Genesee,
2 Columbia, Schuyler, Chenango, Monroe, Steuben, Chemung, Seneca, Living-
3 ston, Niagara, Yates, Tioga, Montgomery, Delaware, Wayne, Schoharie,
4 Putnam, Clinton and Onondaga and the cities of Yonkers, Mount Vernon and
5 New Rochelle; three-quarters of one percent for the counties of Dutch-
6 ess, Essex, Lewis, Orange[,] AND Jefferson [and Chautauqua]; one percent
7 and three-quarters of one percent or one-half of one percent for the
8 county of Oneida; three-quarters of one percent and one-half of one
9 percent for the county of Nassau; one-half of one percent and one-quar-
10 ter of one percent for the city of White Plains; one-half or one percent
11 for the county of Tompkins; three-eighths of one percent and five-
12 eighths of one percent for the county of Rockland; one-half of one
13 percent for the counties of Putnam [and], Schenectady AND CHAUTAUQUA;
14 one-eighth of one percent for the county of Ontario; one-half of one
15 percent and one-half of one percent for the county of Sullivan;

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

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

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

31 S 1262-o. Disposition of net collections from the additional rate of
32 sales and compensating use taxes in the county of Chautauqua. Notwith-
33 standing any contrary provision of law, if the county of Chautauqua
34 imposes the additional one and one-quarter percent rate of sales and
35 compensating use taxes authorized by section twelve hundred ten of this
36 article for all or any portion of the period beginning March first, two
37 thousand five and ending August thirty-first, two thousand six, the
38 additional one percent rate authorized by such section for all or any of
39 the period beginning September first, two thousand six and ending Novem-
40 ber thirtieth, two thousand seven, and the additional three-quarters of
41 one percent rate authorized by such section for all or any of the period
42 beginning December first, two thousand seven and ending November thirti-
43 eth, two thousand [nine] TEN, the county shall allocate one-fifth of the
44 net collections from the additional three-quarters of one percent to the
45 cities, towns and villages in the county on the basis of their respec-
46 tive populations, determined in accordance with the latest decennial
47 federal census or special population census taken pursuant to section
48 twenty of the general municipal law completed and published prior to the
49 end of the quarter for which the allocation is made, and allocate the
50 remainder of the net collections from the additional three-quarters of
51 one percent as follows: (1) to pay the county's expenses for Medicaid
52 and other expenses required by law; (2) to pay for local road and bridge
53 projects; (3) for the purposes of capital projects and repaying any
54 debts incurred for such capital projects in the county of Chautauqua
55 that are not otherwise paid for by revenue received from the mortgage
56 recording tax; and (4) for deposit into a reserve fund for bonded

1 indebtedness established pursuant to the general municipal law. The net
2 collections from the additional rates imposed pursuant to this section
3 shall be deposited in a special fund to be created by such county sepa-
4 rate and apart from any other funds and accounts of the county to be
5 used for purposes above described.

6 S 5. Section 1262-o of the tax law, as amended by section four of this
7 act, is amended to read as follows:

8 S 1262-o. Disposition of net collections from the additional rate of
9 sales and compensating use taxes in the county of Chautauqua. Notwith-
10 standing any contrary provision of law, if the county of Chautauqua
11 imposes the additional one and one-quarter percent rate of sales and
12 compensating use taxes authorized by section twelve hundred ten of this
13 article for all or any portion of the period beginning March first, two
14 thousand five and ending August thirty-first, two thousand six, the
15 additional one percent rate authorized by such section for all or any of
16 the period beginning September first, two thousand six and ending Novem-
17 ber thirtieth, two thousand seven, [and] the additional three-quarters
18 of one percent rate authorized by such section for all or any of the
19 period beginning December first, two thousand seven and ending November
20 thirtieth, two thousand ten, AND THE ADDITIONAL ONE-HALF OF ONE PERCENT
21 RATE AUTHORIZED BY SUCH SECTION FOR ALL OR ANY OF THE PERIOD BEGINNING
22 DECEMBER FIRST, TWO THOUSAND TEN AND ENDING NOVEMBER THIRTIETH, TWO
23 THOUSAND ELEVEN, the county shall allocate one-fifth of the net
24 collections from the additional [three-quarters] ONE-HALF of one percent
25 to the cities, towns and villages in the county on the basis of their
26 respective populations, determined in accordance with the latest decen-
27 nial federal census or special population census taken pursuant to
28 section twenty of the general municipal law completed and published
29 prior to the end of the quarter for which the allocation is made, and
30 allocate the remainder of the net collections from the additional
31 [three-quarters] ONE-HALF of one percent as follows: (1) to pay the
32 county's expenses for Medicaid and other expenses required by law; (2)
33 to pay for local road and bridge projects; (3) for the purposes of capi-
34 tal projects and repaying any debts incurred for such capital projects
35 in the county of Chautauqua that are not otherwise paid for by revenue
36 received from the mortgage recording tax; and (4) for deposit into a
37 reserve fund for bonded indebtedness established pursuant to the general
38 municipal law. The net collections from the additional rates imposed
39 pursuant to this section shall be deposited in a special fund to be
40 created by such county separate and apart from any other funds and
41 accounts of the county to be used for purposes above described.

42 S 6. The authorization granted in section one of this act shall be
43 suspended in any sales tax quarter, as defined in paragraph (i) of
44 subdivision 1 of section 5-a of the tax law, in which the county of
45 Chautauqua is imposing, pursuant to subdivision (a) of section 1210 of
46 the tax law, taxes at a rate greater than zero on the retail sale or use
47 of fuel oil and coal used for residential purposes, the retail sale or
48 use of wood used for residential heating purposes, the sale, other than
49 for resale, of propane (except when sold in containers of less than one
50 hundred pounds), natural gas, electricity, steam and gas, electric and
51 steam services used for residential purposes and the use of gas or elec-
52 tricity used for residential purposes.

53 S 7. This act shall take effect immediately, except that sections two,
54 three and five of this act shall take effect December 1, 2010.