S T A T E   O F   N E W   Y O R K

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:

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

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

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

(iii) the maximum rate referred to in section twelve hundred twenty-four of this article shall be calculated without reference to the following additional rates authorized in subparagraphs (i) and (ii) of this paragraph: one and one-half percent for the county of Allegany; one 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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Ulster, Albany, Suffolk, Greene, Orleans, Franklin, Herkimer, Genesee, Columbia, Schuyler, Chenango, Monroe, Steuben, Chemung, Seneca, Livingston, Niagara, Yates, Tioga, Montgomery, Delaware, Wayne, Schoharie, Putnam, Clinton and Onondaga and the cities of Yonkers, Mount Vernon and New Rochelle; three-quarters of one percent for the counties of Dutchess, Essex, Lewis, Orange[,] AND Jefferson [and Chautauqua]; one percent and three-quarters of one percent or one-half of one percent for the county of Oneida; three-quarters of one percent and one-half of one percent for the county of Nassau; one-half of one percent and one-quarter of one percent for the city of White Plains; one-half or one percent for the county of Tompkins; three-eighths of one percent and five-eighths of one percent for the county of Rockland; one-half of one percent for the counties of Putnam [and], Schenectady AND CHAUTAUQUA; one-eighth of one percent for the county of Ontario; one-half of one percent and one-half of one percent for the county of Sullivan;

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

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

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

S 1262-o. Disposition of net collections from the additional rate of sales and compensating use taxes in the county of Chautauqua. Notwithstanding any contrary provision of law, if the county of Chautauqua imposes the additional one and one-quarter percent rate of sales and compensating use taxes authorized by section twelve hundred ten of this article for all or any portion of the period beginning March first, two thousand five and ending August thirty-first, two thousand six, the additional one percent rate authorized by such section for all or any of the period beginning September first, two thousand six and ending November thirtieth, two thousand seven, and the additional three-quarters of one percent rate authorized by such section for all or any of the period beginning December first, two thousand seven and ending November thirtieth, two thousand [nine] TEN, the county shall allocate one-fifth of the net collections from the additional three-quarters of one percent to the cities, towns and villages in the county on the basis of their respective populations, determined in accordance with the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law completed and published prior to the end of the quarter for which the allocation is made, and allocate the remainder of the net collections from the additional three-quarters of one percent as follows: (1) to pay the county's expenses for Medicaid and other expenses required by law; (2) to pay for local road and bridge projects; (3) for the purposes of capital projects and repaying any debts incurred for such capital projects in the county of Chautauqua that are not otherwise paid for by revenue received from the mortgage recording tax; and (4) for deposit into a reserve fund for bonded indebtedness established pursuant to the general municipal law. The net collections from the additional rates imposed pursuant to this section shall be deposited in a special fund to be created by such county separate and apart from any other funds and accounts of the county to be used for purposes above described.

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

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

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

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