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

5922--A

2009-2010 Regular Sessions

I N S E N A T E

June 18, 2009

Introduced by Sen. YOUNG -- read twice and ordered printed, and when printed to be committed to the Committee on Rules -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to authorizing certain counties, cities and school districts to impose up to a four percent rate of sales and compensating use taxes pursuant to the authority of article 29 of such law and to authorizing certain counties to impose such taxes at rates in excess of four percent for a two year period; and to repeal certain provisions of such law relating thereto

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

Section 1. The opening paragraph of section 1210 of the tax law is REPEALED and a new opening paragraph is added to read as follows:

NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, BUT SUBJECT TO THE LIMITATIONS AND EXEMPTIONS IN PART II OF THIS ARTICLE, ANY CITY IN THIS STATE OR COUNTY IN THIS STATE, EXCEPT A COUNTY WHOLLY WITHIN A CITY, ACTING THROUGH ITS LOCAL LEGISLATIVE BODY, IS HEREBY AUTHORIZED AND EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING IN SUCH CITY OR COUNTY THE FOLLOWING TAXES, AT THE RATE OF ONE-HALF, ONE, ONE AND ONE-HALF, TWO, TWO AND ONE-HALF, THREE, THREE AND ONE-QUARTER, THREE AND ONE-HALF, THREE AND THREE-QUARTERS OR FOUR PERCENT, PROVIDED, HOWEVER, THAT:

(I) EACH OF THE FOLLOWING COUNTIES IS HEREBY FURTHER AUTHORIZED AND EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH TAXES AT UP TO THE FOLLOWING RATE IN EXCESS OF FOUR PERCENT, IN ONE-QUARTER PERCENT INCREMENTS, WHICH SHALL BE ADDITIONAL TO THE FOUR 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 TWELVE:

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

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(1) ONE PERCENT - NONE.

(2) THREE-QUARTERS OF ONE PERCENT - ONEIDA.

(3) ONE-HALF OF ONE PERCENT - ALLEGANY.

(4) ONE-QUARTER OF ONE PERCENT - NASSAU.

(II) EACH OF THE FOLLOWING CITIES IS HEREBY FURTHER AUTHORIZED AND EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH TAXES, FOR THE FOLLOWING PERIOD, AT UP TO THE FOLLOWING RATE IN EXCESS OF FOUR PERCENT, IN ONE-QUARTER PERCENT INCREMENTS, WHICH SHALL BE ADDITIONAL TO THE FOUR PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH CITY:

(1) ONE PERCENT - NONE.

(2) THREE-QUARTERS OF ONE PERCENT - NONE.

(3) ONE-HALF OF ONE PERCENT - NEW YORK.

(4) ONE-QUARTER OF ONE PERCENT - NONE.

S 2. Subparagraph (ii) of paragraph 1 of subdivision (a) of section 1210 of the tax law is REPEALED and subparagraph (i), as amended by section 34 of part S-1 of chapter 57 of the laws of 2009, is amended to read as follows:

[(i)] Either, all of the taxes described in article twenty-eight of this chapter, at the same uniform rate, as to which taxes all provisions of the local laws, ordinances or resolutions imposing such taxes shall be identical, except as to rate and except as otherwise provided, with the corresponding provisions in such article twenty-eight, including the definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes authorized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. (i) Any local law, ordinance or resolution enacted by any city of less than one million or by any county or school district, imposing the taxes authorized by this subdivision, shall, notwithstanding any provision of law to the contrary, exclude from the operation of such local taxes all sales of tangible personal property for use or consumption directly and predominantly in the production of tangible personal property, gas, electricity, refrigeration or steam, for sale, by manufacturing, processing, generating, assembly, refining, mining or extracting; and all sales of tangible personal property for use or consumption predominantly either in the production of tangible personal property, for sale, by farming or in a commercial horse boarding operation, or in both; and, unless such city, county or school district elects otherwise, shall omit the provision for credit or refund contained in clause six of subdivision (a) or subdivision (d) of section eleven hundred nineteen of this chapter. (ii) Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the residential solar energy systems equipment exemption provided for in subdivision (ee) and the clothing and footwear exemption provided for in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to either such residential solar energy systems equipment exemption or such clothing and footwear exemption.

S 3. Subparagraph (iii) of paragraph 3 of subdivision (a) of section 1210 of the tax law is REPEALED and subparagraph (iv) of paragraph 3 of subdivision (a) of section 1210 of the tax law, as added by chapter 933 of the laws of 1985, is amended to read as follows:

[(iv)] (III) Notwithstanding any other provision of law, [the one percent additional tax which] Cattaraugus county [is authorized to adopt pursuant to the opening paragraph of this section] shall not [be imposed] IMPOSE TAX on the retail sale or use of the energy sources and services described in subparagraph (i) of this paragraph AT A RATE GREATER THAN THREE PERCENT.

S 4. Subparagraph (iii) of paragraph 3 of subdivision (b) of section 1210 of the tax law is REPEALED.

S 5. Section 1210-A of the tax law is amended by adding a new subdivision (e) to read as follows:

(E) NOTWITHSTANDING ANY CONTRARY PROVISION OF THIS ARTICLE, THE ONE-QUARTER PERCENT RATE OF TAX AUTHORIZED BY THIS SECTION SHALL NOT AFFECT OR BE AFFECTED BY THE RATE OF TAX THE COUNTY OF SUFFOLK IMPOSES OR IS AUTHORIZED TO IMPOSE UNDER ANY OTHER PROVISION OF THIS ARTICLE.

S 6. Section 1210-B of the tax law is amended by adding a new subdivision (d) to read as follows:

(D) NOTWITHSTANDING ANY CONTRARY PROVISION OF THIS ARTICLE, THE ONE-QUARTER PERCENT RATE OF TAX AUTHORIZED BY THIS SECTION SHALL NOT AFFECT OR BE AFFECTED BY THE RATE OF TAX THE COUNTY OF SUFFOLK IMPOSES OR IS AUTHORIZED TO IMPOSE UNDER ANY OTHER PROVISION OF THIS ARTICLE.

S 7. Section 1210-C of the tax law is amended by adding a new subdivision (e) to read as follows:

(E) NOTWITHSTANDING ANY CONTRARY PROVISION OF THIS ARTICLE, THE ONE-HALF PERCENT RATE OF TAX AUTHORIZED BY THIS SECTION SHALL NOT AFFECT OR BE AFFECTED BY THE RATE OF TAX THE COUNTY OF SCHENECTADY IMPOSES OR IS AUTHORIZED TO IMPOSE UNDER ANY OTHER PROVISION OF THIS ARTICLE.

S 8. Section 1210-D of the tax law is REPEALED.

S 9. Section 1210-E of the tax law is REPEALED.

S 10. Subdivision (a) of section 1211 of the tax law, as amended by chapter 300 of the laws of 1968, is amended to read as follows:

(a) On request by a majority vote of the whole number of the school authorities of the school district or districts which are coterminous with, partly within or wholly within a city having a population of less than one hundred twenty-five thousand, such city is hereby authorized and empowered to adopt and amend local laws imposing for school district purposes the taxes authorized under section twelve hundred ten OF THIS SUBPART, at the rate of one-half, one, one and one-half, two, two and one-half [or], three, THREE AND ONE-QUARTER, THREE AND ONE-HALF, THREE AND THREE-QUARTERS OR FOUR percent which rate shall be uniform for all taxes imposed pursuant to the authority of this section; provided, however, where a city imposes a tax under the authority of both [sections] SUCH SECTION twelve hundred ten and [twelve hundred eleven] THIS SECTION, the aggregate rate of the taxes imposed pursuant to both sections cannot exceed [three] FOUR percent.

S 11. Subdivision (a) of section 1212 of the tax law, as amended by section 40 of part S-1 of chapter 57 of the laws of 2009, is amended to read as follows:

(a) Any school district which is coterminous with, partly within or wholly within a city having a population of less than one hundred twenty-five thousand, is hereby authorized and empowered, by majority vote of the whole number of its school authorities, to impose for school district purposes, within the territorial limits of such school district and without discrimination between residents and nonresidents thereof, the taxes described in subdivision (b) of section eleven hundred five OF THIS CHAPTER (but excluding the tax on prepaid telephone calling services) and the taxes described in clauses (E) and (H) of subdivision (a) of section eleven hundred ten OF THIS CHAPTER, including the transitional provisions in subdivision (b) of section eleven hundred six of this chapter, so far as such provisions can be made applicable to the taxes imposed by such school district and with such limitations and special provisions as are set forth in this article, such taxes to be imposed at the rate of one-half, one, one and one-half, two, two and one-half [or], three, THREE AND ONE-QUARTER, THREE AND ONE-HALF, THREE AND THREE-QUARTERS OR FOUR percent which rate shall be uniform for all portions and all types of receipts and uses subject to such taxes. In respect to such taxes, all provisions of the resolution imposing them, except as to rate and except as otherwise provided herein, shall be identical with the corresponding provisions in such article twenty-eight of this chapter, including the applicable definition and exemption provisions of such article, so far as the provisions of such article twenty-eight of this chapter can be made applicable to the taxes imposed by such school district and with such limitations and special provisions as are set forth in this article. The taxes described in subdivision (b) of section eleven hundred five OF THIS CHAPTER (but excluding the tax on prepaid telephone calling service) and clauses (E) and (H) of subdivision (a) of section eleven hundred ten OF THIS CHAPTER, including the transitional provision in subdivision (b) of such section eleven hundred six of this chapter, may not be imposed by such school district unless the resolution imposes such taxes so as to include all portions and all types of receipts and uses subject to tax under such subdivision (but excluding the tax on prepaid telephone calling service) and clauses. Provided, however, that, where a school district imposes such taxes, such taxes shall omit the provision for refund or credit contained in subdivision (d) of section eleven hundred nineteen of this chapter with respect to such taxes described in such subdivision (b) of section eleven hundred five OF THIS CHAPTER unless such school district elects to provide such provision or, if so elected, to repeal such provision.

S 12. Subdivisions (a) and (b) of section 1223 of the tax law, subdivision (a) as separately amended by section 8 of part SS-1 of chapter 57 and chapter 65 of the laws of 2008, subdivision (b) as separately amended by chapters 4, 8 and 9 of the laws of 2003, are amended to read as follows:

(a) (1) No transaction taxable under sections twelve hundred two through twelve hundred four of this article shall be taxed pursuant to this article by any county or by any city located therein, or by both, at an aggregate rate in excess of the highest rate set forth in the applicable subdivision of section twelve hundred one of this article [or, in the case of any taxes imposed].

(2) NO TRANSACTION TAXABLE pursuant to the authority of section twelve hundred ten or twelve hundred eleven of this article [(other than taxes imposed by the county of Nassau, Erie, Steuben, Cattaraugus, Suffolk, Oneida, Genesee, Greene, Franklin, Herkimer, Tioga, Orleans, Allegany, Ulster, Albany, Rensselaer, Tompkins, Wyoming, Columbia, Schuyler, Rockland, Chenango, Monroe, Chemung, Seneca, Sullivan, Wayne, Livingston, Schenectady, Montgomery, Delaware, Clinton, Niagara, Yates, Lewis, Essex, Dutchess, Schoharie, Putnam, Chautauqua, Orange, Oswego, Ontario, Jefferson or Onondaga and by the county of Cortland and the city of Cortland and by the county of Broome and the city of Binghamton and by

the county of Cayuga and the city of Auburn and by the county of Otsego and the city of Oneonta and by the county of Madison and the city of Oneida and by the county of Fulton and the city of Gloversville or the city of Johnstown as provided in section twelve hundred ten of this article) at a rate in excess of three percent, except that, in the city of Yonkers, in the city of Mount Vernon, in the city of New Rochelle, in the city of Fulton and in the city of Oswego, the rate may not be in excess of four percent and in the city of White Plains, the rate may not be in excess of three and three-quarters percent and except that in the city of Poughkeepsie in the county of Dutchess, if such county withdraws from the metropolitan commuter transportation district pursuant to section twelve hundred seventy-nine-b of the public authorities law and if the revenues from a three-eighths percent rate of such tax imposed by such county, pursuant to the authority of section twelve hundred ten of this article, are required by local laws, ordinances or resolutions to be set aside for mass transportation purposes, the rate may not be in excess of three and three-eighths percent] SHALL BE TAXED PURSUANT TO SUCH SECTIONS BY ANY COUNTY OR BY ANY CITY LOCATED THEREIN, OR BY BOTH, AT AN AGGREGATE RATE IN EXCESS OF FOUR PERCENT, OTHER THAN TAXES IMPOSED BY A COUNTY OR BY A CITY AS PROVIDED, RESPECTIVELY, IN SUBPARAGRAPH (I) OR (II) OF THE OPENING PARAGRAPH OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE.

(b) If a transaction is taxed by both a county and a city, the rate of tax on such transaction imposed by the county or city, not having prior right thereto pursuant to section twelve hundred twenty-four, shall be deemed to be reduced (or the entire tax eliminated, if necessary) to the extent necessary to comply with the [foregoing] requirement OF PARAGRAPH ONE OR TWO OF SUBDIVISION (A) OF THIS SECTION. A tax imposed by a county upon any transaction, to the extent that it would require a reduction in any tax rate imposed thereon by a city, shall not become effective in respect to any transaction taxed by such city (or in respect of other similar transactions outside of the city which, if occurring in such city, would be subject to such city tax) before the commencement of the city's next succeeding fiscal year and then only if the county shall have given notice to such city of its imposition of a tax on such transaction at least six months prior to the commencement of such fiscal year, provided however that the local legislative body of such city may waive the requirement of such notice and the postponement of the effective date of such tax. A city tax upon any transaction, to the extent that it would require a reduction in any tax rate imposed by a county thereon, shall not become effective in respect of any transaction taxed by such county before the commencement of the county's next succeeding fiscal year and then only if the city shall have given notice to such county of its imposition of a tax on such transaction at least six months prior to the commencement of such fiscal year, provided, however, that the local legislative body of such county may waive the requirement of such notice and postponement of the effective date of such tax. However, whether or not the six months' notice requirement provided in this section has been waived, a tax imposed pursuant to the authority of section twelve hundred ten or twelve hundred eleven OF THIS ARTICLE shall still be subject to the requirements provided for in the first three sentences of subdivision (d) of such sections and in subdivision (e) of such sections.

S 13. Subdivisions (a), (b) and (c) of section 1224 of the tax law, as amended by chapter 426 of the laws of 1968, paragraph 2 of subdivision (a) and paragraph 2 of subdivision (b) as amended by chapter 506 of the laws of 1976, paragraph 1 of subdivision (b) as amended by section 40 of part Y of chapter 63 of the laws of 2000, are amended to read as follows:

(a) Where a county contains one or more cities of less than one million, such county shall have prior right to impose:

(1) any or all of the taxes described in subdivisions (c), (d) and (e) of section twelve hundred one OF THIS ARTICLE, as authorized by section twelve hundred two OF THIS ARTICLE.

(2) all of the taxes described in article twenty-eight OF THIS CHAPTER as authorized by subdivision (a) of section twelve hundred ten OF THIS ARTICLE, to the extent of one-half the maximum rates authorized under such subdivision, except as otherwise provided in this section.

(b) Each city in such a county shall have prior right to impose:

(1) any or all of the taxes described in subdivisions (b), (d), (e) and (f) of section eleven hundred five OF THIS CHAPTER, and, where the tax described in subdivision (b) of section eleven hundred five OF THIS CHAPTER is imposed, all of the taxes described in clauses (E), (G) and (H) of subdivision (a) of section eleven hundred ten of this chapter, as authorized by subdivision (b) of section twelve hundred ten of this article.

(2) all of the taxes described in article twenty-eight OF THIS CHAPTER as authorized by subdivision (a) of section twelve hundred ten OF THIS ARTICLE, or by section twelve hundred eleven OF THIS ARTICLE, to the extent of one-half the maximum aggregate rates authorized under such subdivision (a) and such section twelve hundred eleven, except as otherwise provided in this section.

(c) [However] EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, where a county containing a city with a population of one hundred twenty-five thousand or more imposes all of the taxes described in article twenty-eight OF THIS CHAPTER as authorized by subdivision (a) of section twelve hundred ten OF THIS ARTICLE (1) for county purposes and (2) for educational purposes or for allocation and distribution to cities and the area outside cities, in accordance with section twelve hundred sixty-two OF THIS ARTICLE, the county shall have the prior right to impose such taxes for county purposes at A RATE not to exceed [one-third of the maximum rate authorized under subdivision (a) of section twelve hundred ten] ONE PERCENT and prior right to impose such taxes for educational purposes or for such allocation and distribution, or both, at A RATE not to exceed [one-third of such maximum rate] ONE PERCENT. In such event, a city in the county shall have prior right to impose such taxes at A RATE not to exceed [one-third of such maximum rate] ONE PERCENT. TO THE EXTENT THAT SUCH A COUNTY IMPOSES TAX AT THE RATE OF FOUR PERCENT OR LESS, AND SUBDIVISION (E) OF THIS SECTION DOES NOT EXTEND TO THAT COUNTY THE SOLE RIGHT TO IMPOSE A RATE OF TAX IN EXCESS OF THREE PERCENT, THE COUNTY AND ANY CITY IN THAT COUNTY SHALL HAVE THE RESPECTIVE RIGHTS PROVIDED IN PARAGRAPH TWO OF SUBDIVISION (A) OR (B) OF THIS SECTION WITH RESPECT TO THE RATE OF TAX IN EXCESS OF THREE PERCENT, BUT NOT IN EXCESS OF FOUR PERCENT, NOT IMPOSED BY THAT COUNTY.

S 14. Subdivisions (d), (e), (f), (g), (h), (i), (j), (k), (l), (m), (n), (o), (p), (q), (r), (t), (u), (v), (w), (x), (y), (z), (z-1), (aa), (bb), (cc), (dd), (ee), (ff) and (gg) of section 1224 of the tax law are REPEALED.

S 15. Section 1224 of the tax law is amended by adding four new subdivisions (d), (e), (f), and (g) to read as follows:

(D) FOR PURPOSES OF THIS SECTION, THE TERM "PRIOR RIGHT" SHALL MEAN THE PREFERENTIAL RIGHT TO IMPOSE ANY TAX DESCRIBED IN SECTIONS TWELVE

HUNDRED TWO AND TWELVE HUNDRED THREE, TWELVE HUNDRED TEN AND TWELVE HUNDRED ELEVEN OF THIS ARTICLE AND THEREBY TO PREEMPT SUCH TAX AND TO PRECLUDE ANOTHER MUNICIPAL CORPORATION FROM IMPOSING OR CONTINUING THE IMPOSITION OF SUCH TAX TO THE EXTENT THAT SUCH RIGHT IS EXERCISED. HOWEVER, THE RIGHT OF PREEMPTION SHALL ONLY APPLY WITHIN THE TERRITORIAL LIMITS OF THE TAXING JURISDICTION HAVING THE RIGHT OF PREEMPTION.

(E) EACH OF THE FOLLOWING COUNTIES AND CITIES SHALL HAVE THE SOLE RIGHT TO IMPOSE THE FOLLOWING RATE OF TAX IN EXCESS OF THREE PERCENT, BUT NOT IN EXCESS OF FOUR PERCENT, THAT SUCH COUNTY OR CITY IS AUTHORIZED TO IMPOSE PURSUANT TO THE AUTHORITY OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE, AND SUCH ADDITIONAL RATE OF TAX SHALL NOT BE SUBJECT TO PREEMPTION. NOTHING IN THIS SUBDIVISION SHALL PRECLUDE A COUNTY OR A CITY IN THAT COUNTY FROM IMPOSING A RATE OF TAX IN EXCESS OF THREE PERCENT TO THE EXTENT THAT THIS SUBDIVISION DOES NOT RESERVE A RATE IN EXCESS OF THREE PERCENT TO THE COUNTY OR CITY.

(1) COUNTIES:

(A) ONE PERCENT - ALBANY, ALLEGANY, BROOME, CATTARAUGUS, CAYUGA, CHEMUNG, CHENANGO, CLINTON, COLUMBIA, CORTLAND, DELAWARE, ERIE, FRANKLIN, FULTON, GENESEE, GREENE, HERKIMER, LIVINGSTON, MADISON, MONROE, MONTGOMERY, NASSAU, NIAGARA, ONEIDA, ONONDAGA, ORLEANS, OSWEGO, PUTNAM, RENSSELAER, ROCKLAND, SCHOHARIE, SCHUYLER, SENECA, STEUBEN, SUFFOLK, SULLIVAN, TIOGA, TOMPKINS, ULSTER, WAYNE, WYOMING, YATES.

(B) THREE-QUARTERS OF ONE PERCENT - DUTCHESS, ESSEX, JEFFERSON, LEWIS, ORANGE.

(C) ONE-HALF OF ONE PERCENT - CHAUTAUQUA, ONTARIO, SCHENECTADY.

(D) ONE-QUARTER OF ONE PERCENT - NONE.

(2) CITIES:

(A) ONE PERCENT - FULTON, MOUNT VERNON, NEW ROCHELLE, NEW YORK, YONKERS, OSWEGO.

(B) THREE-QUARTERS OF ONE PERCENT - WHITE PLAINS.

(C) ONE-HALF OF ONE PERCENT - NONE.

(D) ONE-QUARTER OF ONE PERCENT - NONE.

(F) EACH OF THE FOLLOWING COUNTIES AND CITIES SHALL HAVE THE SOLE RIGHT TO IMPOSE THE FOLLOWING RATE OF TAX IN EXCESS OF FOUR PERCENT THAT SUCH COUNTY OR CITY IS AUTHORIZED TO IMPOSE PURSUANT TO THE AUTHORITY OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE. SUCH ADDITIONAL RATE OF TAX SHALL NOT BE SUBJECT TO PREEMPTION.

(1) COUNTIES:

(A) ONE PERCENT - NONE.

(B) THREE-QUARTERS OF ONE PERCENT - ONEIDA.

(C) ONE-HALF OF ONE PERCENT - ALLEGANY.

(D) ONE-QUARTER OF ONE PERCENT - NASSAU.

(2) CITIES:

(A) ONE PERCENT - NONE.

(B) THREE-QUARTERS OF ONE PERCENT - NONE.

(C) ONE-HALF OF ONE PERCENT - NEW YORK.

(D) ONE-QUARTER OF ONE PERCENT - NONE.

(G) EACH OF THE FOLLOWING CITIES IS AUTHORIZED TO PREEMPT THE TAXES IMPOSED PURSUANT TO THE AUTHORITY OF SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE BY THE COUNTY IN WHICH IT IS LOCATED, TO THE EXTENT OF ONE-HALF THE MAXIMUM AGGREGATE RATE AUTHORIZED UNDER SUCH SECTION TWELVE HUNDRED TEN OF THIS ARTICLE: AUBURN, IN CAYUGA COUNTY; CORTLAND, IN CORTLAND COUNTY; GLOVERSVILLE OR JOHNSTOWN, IN FULTON COUNTY; ONEIDA, IN MADISON COUNTY; ONEONTA, IN OTSEGO COUNTY. AS OF THE DATE THIS SUBDIVISION TAKES EFFECT, ANY SUCH PREEMPTION IN EFFECT ON SUCH DATE SHALL CONTINUE IN FULL FORCE AND EFFECT UNTIL THE EFFECTIVE

DATE OF A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED OR AMENDED BY A CITY TO CHANGE SUCH PREEMPTION. ANY PREEMPTION TO TAKE EFFECT UNDER THIS SUBDIVISION AFTER THE DATE THIS SUBDIVISION TAKES EFFECT SHALL BE SUBJECT TO THE NOTICE REQUIREMENTS IN SECTION TWELVE HUNDRED TWENTY-THREE OF THIS PART AND OTHER REQUIREMENTS OF THIS ARTICLE.

S 16. Subdivisions (s) and (hh) of section 1224 of the tax law, subdivision (s) as amended by chapter 117 of the laws of 2004, paragraph 2 of subdivision (s) as amended by section 3-a of part M-1 of chapter 109 of the laws of 2006, subdivision (hh) as added by section 3 of part M-1 of chapter 109 of the laws of 2006, are amended to read as follows:

[(s)] (H) (1) Notwithstanding any other provision of this section, each city in the county of Oswego shall have prior right to impose:

(A) all of the taxes described in article twenty-eight of this chapter as authorized by subdivision (a) of section twelve hundred ten or by section twelve hundred eleven of this article, up to the maximum rate authorized by the opening paragraph of such section twelve hundred ten.

(B) any or all of the taxes described in subdivisions (b), (d), (e) and (f) of section eleven hundred five of this chapter, and, where the tax described in such subdivision (b) of section eleven hundred five is imposed, all of the taxes described in clauses (E), (G) and (H) of subdivision (a) of section eleven hundred ten of this chapter, as authorized by subdivision (b) of section twelve hundred ten of this article.

(2) Notwithstanding any provision of this article, [during any period that] TAX IMPOSED BY the county of Oswego [is authorized to impose an additional rate of tax by] PURSUANT TO THE AUTHORITY OF SUBDIVISION (A) OF section twelve hundred ten of this article[, such county shall have the sole right to impose such additional rate, 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] AT THE RATE OF FOUR PERCENT OR LESS shall not be subject to [pre-emption and] PREEMPTION BUT shall apply only in the area of the county outside the cities in such county, provided that such [additional] rate of the county shall apply in a city in such county to the extent the city does not impose tax pursuant to the authority of section twelve hundred ten of this article [at a rate greater than three percent].

[(hh)] (I) Notwithstanding the foregoing provisions of this section or other law to the contrary:

(1) If a county, other than a county to which subdivision (c) of this section applies and other than Oswego county, and a city in the county each impose sales and compensating use taxes pursuant to the authority of subpart B of part one of this article, and

(A) neither elects to tax motor fuel and diesel motor fuel as described in subdivision (m) of section eleven hundred eleven of this chapter, the provisions of paragraph two of subdivisions (a) and (b) of this section, EXCEPT AS OTHERWISE PROVIDED IN SUBDIVISIONS (E) THROUGH (G) OF THIS SECTION, shall apply to their rates of tax on motor fuel and diesel motor fuel in such city; or

(B) both elect to tax motor fuel and diesel motor fuel as described in subdivision (m) of section eleven hundred eleven of this chapter, each shall have the prior right to the taxes on such fuels as described in subdivision (m) of section eleven hundred eleven of this chapter, to the extent of one-half the maximum rate authorized for such county or city, without regard to whether they have chosen the two dollar or three dollar base on which such taxes may be imposed; or

(C) only one of them elects to tax motor fuel and diesel motor fuel as described in subdivision (m) of section eleven hundred eleven of this chapter, the one that did not make such election shall have the prior right to impose taxes on such fuels described in subdivision (m) of section eleven hundred eleven of this chapter, to the extent of one-half the maximum rate, and the one that did make such election shall have the prior right to impose taxes on such fuels described in subdivision (m) of section eleven hundred eleven of this chapter, to the extent of one-half the maximum rate authorized for such locality but with regard to whether it chose the two dollar or three dollar base on which such taxes may be imposed.

(2) If a county to which subdivision (c) of this section applies and a city in such county each impose sales and compensating use taxes pursuant to the authority of subpart B of part one of this article, and

(A) neither elects to tax motor fuel and diesel motor fuel as described in subdivision (m) of section eleven hundred eleven of this chapter, the provisions of subdivision (c) of this section shall apply to their rates of tax on motor fuel and diesel motor fuel in such city; or

(B) both elect to tax motor fuel and diesel motor fuel as described in subdivision (m) of section eleven hundred eleven of this chapter, the county shall have the prior right to impose taxes on such fuels as described in subdivision (m) of section eleven hundred eleven of this chapter, to the extent of two-thirds, and the city shall have the prior right to impose taxes on such fuels as described in subdivision (m) of section eleven hundred eleven of this chapter, to the extent of one-third, of the maximum rate authorized for such county and city, without regard to whether they have chosen the two dollar or three dollar base on which such taxes may be imposed; or

(C) only one of them elects to tax motor fuel and diesel motor fuel as described in subdivision (m) of section eleven hundred eleven of this chapter, if the county did not make such election, it shall have the prior right to impose taxes on such fuels described in subdivision (m) of section eleven hundred eleven of this chapter, to the extent of two-thirds the maximum rate authorized, and the city shall have the prior right to impose taxes on such fuels described in subdivision (m) of section eleven hundred eleven of this chapter, to the extent of one-third the maximum rate authorized for such city but with regard to whether it chose the two dollar or three dollar base on which such tax may be imposed; and, if the city did not make the election, it shall have the prior right to impose taxes on such fuels described in subdivision (m) of section eleven hundred eleven of this chapter, to the extent of one-third the maximum rate authorized, and the county shall have the prior right to impose taxes on such fuels described in subdivision (m) of section eleven hundred eleven of this chapter, to the extent of two-thirds the maximum rate authorized for such county but with regard to whether it chose the two dollar or three dollar base on which such taxes may be imposed.

(3) In Oswego county, references in subparagraph (A) of paragraph one of subdivision [(s)] (H) of this section to tax imposed by a city in such county at the maximum rate authorized or in subparagraph (B) of subdivision [(s)] (H) of this section to the taxes described in subdivision (b) of section eleven hundred five of this chapter shall include tax imposed by the city pursuant to any election it makes under subdivision (m) of section eleven hundred eleven of this chapter, regardless of

whether such city chooses the two dollar or three dollar base on which such tax may be imposed.

(4) Nothing in this subdivision or in subdivision (m) of section eleven hundred eleven of this chapter shall be construed to affect the authority of a county or city to impose an additional rate of tax pursuant to this article, provided that, if a county or city makes the election described in subdivision (m) of section eleven hundred eleven of this chapter, such election shall apply uniformly to any tax it imposes pursuant to the authority of subpart B of part one of this article, including any additional rate of tax it is authorized to impose.

(5) For purposes of this section, the terms "maximum rate authorized" and "maximum rate" shall each have the same meaning as in subdivisions (a)[, (b)] and [(c)] (B) of this section.

S 17. Paragraph 2 of subdivision (c) of section 1261 of the tax law, as amended by section 9 of part SS-1 of chapter 57 of the laws of 2008, is amended to read as follows:

(2) However, the taxes, penalties and interest from the [additional] one percent rate IN EXCESS OF THREE PERCENT which the city of Yonkers is authorized to impose pursuant to section twelve hundred ten of this article, after the comptroller has reserved such refund fund and such cost shall be paid to the special sales and compensating use tax fund for the city of Yonkers established by section ninety-two-f of the state finance law at the times set forth in the preceding [sentence] PARAGRAPH.

S 18. Subdivisions (a) and (b) of section 1262-a of the tax law, subdivision (a) as amended and subdivision (b) as added by chapter 617 of the laws of 1992, are amended to read as follows:

(a) In the event that the county of Tompkins and the city of Ithaca both impose the same taxes described in section twelve hundred two, twelve hundred three or twelve hundred ten of this chapter, the county shall have power to impose or continue to impose such taxes on the area of the county outside such city up to the maximum rate authorized therefor. In such event, notwithstanding the provisions of [the preceding] section TWELVE HUNDRED SIXTY-TWO OF THIS PART, the portion of the net collections received by the county by reason of its additional rate on such area (CONSIDERED WITHOUT REGARD TO THE PORTION OF ANY COUNTY RATE IN EXCESS OF THREE PERCENT), shall be allocated quarterly to the towns in such area in proportion to their respective populations, and allocated between the towns and villages, if any village elects to take its share in cash, in proportion to 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.

(b) Notwithstanding any other provision of law to the contrary, if the county of Tompkins imposes [the additional one-half or one percent rate of] A tax pursuant to the [provisions] AUTHORITY of SUBDIVISION (A) OF section twelve hundred ten of this article AT A RATE IN EXCESS OF THREE PERCENT, the [net collections received by the] county [of Tompkins on account of such additional rate during the first six months such additional rate is in effect] shall [be retained by the county of Tompkins to be used for any county purpose. Thereafter,] RETAIN seventy-five [per centum] PERCENT of net collections attributable to such [additional] rate [shall be retained by the county of Tompkins] IN EXCESS OF THREE PERCENT, to be used for any county purpose, and SHALL ALLOCATE the remaining twenty-five [per centum] PERCENT of [such] net collections

[shall be allocated] FROM SUCH RATE IN EXCESS OF THREE PERCENT BETWEEN THE CITY OF ITHACA AND THE AREA OF THE COUNTY OUTSIDE SUCH CITY as follows:

(1) Where the city of Ithaca imposes a tax pursuant to the authority of subdivision (a) of section [one thousand two] TWELVE hundred ten of this article, [that portion received by] the county [on account of the additional tax imposed by the county] SHALL ALLOCATE THE PORTION OF SUCH NET COLLECTIONS ON ACCOUNT OF ITS RATE OF TAX IN EXCESS OF THREE PERCENT within the city of Ithaca [shall be allocated] to the city of Ithaca to be used for any city purpose. Where the city of Ithaca does not impose a tax pursuant to the authority of such subdivision (a) of section [one thousand two] TWELVE hundred ten, the amount required to be allocated to such city, to be used for any city purpose, shall be determined in proportion to such city's population determined as a portion of the county's total population as 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.

(2) The balance of such twenty-five [per centum] PERCENT OF THE COUNTY'S NET COLLECTIONS FROM ITS TAX IMPOSED AT A RATE IN EXCESS OF THREE PERCENT, after deduction of the amount allocated to the city of Ithaca pursuant to paragraph one of this subdivision, shall be allocated to the towns of such county, and between towns and villages, if any village elects to take its share in cash, in the manner described in subdivision (a) of this section with respect to the area of the county outside the city of Ithaca.

S 19. Subdivisions 1 and 2 of section 1262-e of the tax law, as amended by chapter 286 of the laws of 2009, are amended to read as follows:

1. Towns and cities. Notwithstanding any other provision of law to the contrary, for the calendar [year] YEARS beginning on January first, nineteen hundred ninety-eight and continuing [through the calendar year beginning on January first, two thousand eleven] ANNUALLY THEREAFTER, the county of Nassau shall enact and establish a local government assistance program for the towns and cities within such county to assist such towns and cities to minimize real property taxes; defray the cost and expense of the treatment, collection, management, disposal, and transportation of municipal solid waste, and to comply with the provisions of chapter two hundred ninety-nine of the laws of nineteen hundred eighty-three; and defray the cost of maintaining conservation and environmental control programs. Such special assistance program for the towns and cities within such county and the funding for such program shall equal [one-third of] the revenues received by such county from the imposition of [the three-quarters percent] ITS sales and COMPENSATING use [tax during] TAXES IMPOSED AT THE RATE OF ONE-QUARTER PERCENT EACH calendar [years two thousand one, two thousand two, two thousand three, two thousand four, two thousand five, two thousand six, two thousand seven, two thousand eight, two thousand nine, two thousand ten, and two thousand eleven additional to the regular three percent rate authorized for such county in section twelve hundred ten of this article] YEAR. The monies for such special local assistance shall be paid and distributed to the towns and cities on a per capita basis using the population figures in the latest decennial federal census. Provided further, that notwithstanding any other law to the contrary, the establishment of such special assistance program shall preclude any city or town within such county from preempting or claiming under any other section of this

[chapter] ARTICLE the revenues derived from the [additional] COUNTY'S FIRST THREE-QUARTERS OF ONE PERCENT RATE OF tax IN EXCESS OF THREE PERCENT authorized by section twelve hundred ten of this article. Provided further, that any such town or towns may, by resolution of the town board, apportion all or a part of monies received in such special assistance program to an improvement district or special district account within such town or towns in order to accomplish the purposes of this special assistance program.

2. Villages. Notwithstanding any other provision of law to the contrary, for [the] calendar [year] YEARS beginning on January first, nineteen hundred ninety-eight and continuing [through the calendar year beginning on January first, two thousand eleven] ANNUALLY THEREAFTER, the county of Nassau, by local law, is hereby empowered to enact and establish a local government assistance program for the villages within such county to assist such villages to minimize real property taxes; defray the cost and expense of the treatment, collection, management, disposal, and transportation of municipal solid waste; and defray the cost of maintaining conservation and environmental control programs. The funding of such local assistance program for the villages within such county may be provided by Nassau county during any calendar year in which such village local assistance program is in effect and shall not exceed one-sixth of the revenues [received] THE COUNTY RECEIVES from [the imposition of the three-quarters percent] ITS sales and COMPENSATING use [tax that are remaining after the towns and cities have received their funding pursuant to the provisions of subdivision one of this section] TAXES IMPOSED AT THE RATE OF ONE-HALF OF ONE PERCENT IN EXCESS OF THREE PERCENT. The funding for such village local assistance program shall be paid and distributed to the villages on a per capita basis using the population figures in the latest decennial federal census. Provided further, that the establishment of such village local assistance program shall preclude any village within such county from preempting or claiming under any other section of this [chapter] ARTICLE the revenues derived from the [additional] COUNTY'S FIRST THREE-QUARTERS OF ONE PERCENT RATE OF TAX IN EXCESS OF THREE PERCENT tax authorized by section twelve hundred ten of this article.

S 20. Section 1262-g of the tax law, as amended by chapter 168 of the laws of 2009, is amended to read as follows:

S 1262-g. Allocation and distribution of net collections from the [additional] one percent rate of sales and compensating use taxes IN EXCESS OF THREE PERCENT in Oneida county. Notwithstanding any contrary provision of law, if the county of Oneida imposes sales and compensating use taxes at a rate which is one percent [additional to] IN EXCESS OF the three percent rate, AS authorized by section twelve hundred ten of this article[, as authorized by such section], (a) where a city in such county imposes tax pursuant to the authority of subdivision (a) of such section twelve hundred ten, such county shall allocate, distribute and pay in cash quarterly to such city one-half of the net collections attributable to such [additional] one percent rate of the county's taxes collected in such city's boundaries; (b) where a city in such county does not impose tax pursuant to the authority of such subdivision (a) of such section twelve hundred ten, such county shall allocate, distribute and pay in cash quarterly to such city not so imposing tax a portion of the COUNTY'S net collections attributable to one-half of [the county's additional] SUCH one percent rate of tax calculated on the basis of the ratio which such city's population bears to the county's total population, such populations as 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, which special census must include the entire area of the county; and (c) provided, however, [(1) that such county shall dedicate the first five hundred thousand dollars of net collections attributable to such additional one percent rate of tax received by such county after the county receives in the aggregate eighteen million five hundred thousand dollars of net collections from such [additional] one percent rate of tax imposed for the period September first, nineteen hundred ninety-two, through August thirty-first, nineteen hundred ninety-three, and the first one million five hundred thousand dollars of such net collections after the county receives in the aggregate eighteen million five hundred thousand dollars of such net collections for the period September first, nineteen hundred ninety-three, through August thirty-first, nineteen hundred ninety-four, to an allocation on a per capita basis, utilizing figures from 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 year for which such allocation is made, which special census must include the entire area of such county, to be allocated and distributed among the towns and cities of Oneida county by appropriation of its board of legislators; and (2)] that such county shall dedicate the first one million five hundred thousand dollars of net collections attributable to such [additional] one percent rate of tax received by such county after the county receives in the aggregate eighteen million five hundred thousand dollars of net collections from such [additional] one percent rate of tax imposed for any [of the periods: September first, nineteen hundred ninety-four, through August thirty-first, nineteen hundred ninety-five; September first, nineteen hundred ninety-five through August thirty-first, nineteen hundred ninety-six; September first, nineteen hundred ninety-six, through August thirty-first, nineteen hundred ninety-seven; September first, nineteen hundred ninety-seven through August thirty-first, nineteen hundred ninety-eight; September first, nineteen hundred ninety-eight through August thirty-first, nineteen hundred ninety-nine; September first, nineteen hundred ninety-nine through August thirty-first, two thousand; September first, two thousand through August thirty-first, two thousand one; September first, two thousand one through August thirty-first, two thousand two; September first, two thousand two through August thirty-first, two thousand three; September first, two thousand three through August thirty-first, two thousand four; September first, two thousand four through August thirty-first, two thousand five, September first, two thousand five through August thirty-first, two thousand six; September first, two thousand six through August thirty-first, two thousand seven, September first, two thousand seven through August thirty-first, two thousand eight; September first, two thousand eight through August thirty-first, two thousand nine; September first, two thousand nine through August thirty-first, two thousand ten; and September first, two thousand ten through August thirty-first, two thousand eleven] TWELVE MONTH PERIOD COMMENCING SEPTEMBER FIRST AND ENDING THE FOLLOWING AUGUST THIRTY-FIRST, to an allocation on a per capita basis, utilizing figures from 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 year for which such allocation is made, which special census must include the entire area of such county, to be allocated and distributed among the towns of Oneida county by appropriation of its board of legislators; provided, further, that nothing herein shall require such board of legislators to make any such appropriation until it has been notified by any town by appropriate resolution and, in any case where there is a village wholly or partly located within a town, a resolution of every such village, embodying the agreement of such town and village or villages upon the amount of such appropriation to be distributed to such village or villages out of the allocation to the town or towns in which it is located.

S 21. Section 1262-h of the tax law, as amended by chapter 284 of the laws of 2009, is amended to read as follows:

S 1262-h. Allocation and distribution of net collections from the [additional] one percent rate of sales and compensating use taxes IN EXCESS OF THREE PERCENT in Steuben county. Notwithstanding any provision of law to the contrary, of the net collections received by the county of Steuben as a result of the imposition of the [additional] one percent rate of tax IN EXCESS OF THREE PERCENT authorized by section twelve hundred ten of this article [(a) during the period beginning December first, nineteen hundred ninety-three and ending November thirtieth, nineteen hundred ninety-four, the county of Steuben shall pay or cause to be paid to the city of Hornell the sum of two hundred thousand dollars, to the city of Corning the sum of three hundred thousand dollars, and the sum of five hundred thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area. Of the net collections received by the county of Steuben as a result of the imposition of said additional one percent rate of tax authorized by section twelve hundred ten of this article during the period beginning December first, nineteen hundred ninety-four and ending November thirtieth, nineteen hundred ninety-five, the county of Steuben shall pay or cause to be paid to the city of Hornell the sum of three hundred thousand dollars, to the city of Corning the sum of four hundred fifty thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and (b) during the period beginning December first, nineteen hundred ninety-five and ending November thirtieth, two thousand seven, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of five hundred fifty thousand dollars, to the city of Corning the sum of six hundred thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and during the period beginning December first, two thousand seven and ending November thirtieth, two thousand nine, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of six hundred ten thousand dollars, to the city of Corning the sum of six hundred fifty thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and] during the period beginning December first, two thousand [nine] TEN and ending November thirtieth, two thousand eleven, AND CONTINUING ANNUALLY THEREAFTER, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of seven hundred ten thousand dollars, to the city of Corning the sum of seven hundred ten thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area.

S 22. Section 1262-i of the tax law, as amended by chapter 420 of the laws of 2003, is amended to read as follows:

S 1262-i. Allocation of net collections from the [additional] one percent rate of sales and compensating use taxes IN EXCESS OF THREE PERCENT in the county of Tioga. Notwithstanding any contrary provision of law, one-half of the net collections received by the county of Tioga from the one percent sales and compensating use taxes in [addition to] EXCESS OF the three percent rate[, each as] authorized by section twelve hundred ten of this article[,] shall be deposited in the general fund of such county and one-half of such collections shall be deposited by the county of Tioga in a capital reserves fund. Disbursements from such capital reserves fund shall solely be made for the purposes of capital projects and repaying any debts incurred for such capital projects in the county of Tioga.

S 23. Section 1262-j of the tax law, as amended by chapter 180 of the laws of 1995, subdivision (b) as amended by chapter 27 of the laws of 2001, subdivision (c) as amended by chapter 283 of the laws of 2009, is amended to read as follows:

S 1262-j. Allocation and distribution of net collections from the [additional] ONE PERCENT RATE OF sales and compensating use taxes IN EXCESS OF THREE PERCENT in Suffolk county. [(a) Notwithstanding any provision of law to the contrary, of the net collections received by the county of Suffolk as a result of the imposition of up to the additional one percent rate of tax authorized by section twelve hundred ten of this chapter during the period beginning January first, nineteen hundred ninety-four and ending December thirty-first, nineteen hundred ninety-five, the county of Suffolk shall allocate such net collections as follows: one-eighth of the net collections received shall be dedicated for public safety purposes; an appropriate amount shall be used to bring the maximum funds dedicated to the sewer stabilization fund to twelve million five hundred thousand dollars annually; and, the balance shall be deposited in the general fund of the county of Suffolk.

(b) Notwithstanding any provision of law to the contrary, of the net collections received by the county of Suffolk as a result of the increase of three-quarters of one percent to the tax authorized by section twelve hundred ten of this article for the period beginning January first, nineteen hundred ninety-six and ending May thirty-first, two thousand one, imposed by local laws or resolutions (by simple majority) by the county legislature, and signed by the county executive, the county of Suffolk shall allocate such net collections as follows: an amount equal to no less than one-eighth and no more than one-quarter of net collections which would be received from the imposition of a full one percent rate increase, shall be dedicated for public safety purposes and the balance shall be deposited in the general fund of the county of Suffolk.

(c)] Notwithstanding any provision of law to the contrary, [of the net collections received by] IF the county of Suffolk [as a result of the increase] IMPOSES SALES AND COMPENSATING USE TAXES AT THE RATE of one percent [to the tax] IN EXCESS OF THREE PERCENT, AS authorized by section twelve hundred ten of this article [for the period beginning June first, two thousand one and ending November thirtieth, two thousand eleven], imposed by local laws or resolutions (by simple majority) by the county legislature, and signed by the county executive, the county of Suffolk shall allocate [such] net collections FROM SUCH ONE PERCENT RATE IN EXCESS OF THREE PERCENT as follows: no less than one-eighth and no more than three-eighths of such net collections received shall be dedicated for public safety purposes and the balance shall be deposited in the general fund of the county of Suffolk.

S 24. Subdivision (d) of section 1262-k of the tax law, as added by chapter 117 of the laws of 2004, is amended to read as follows:

(d) Subdivisions (a) and (b) of this section shall apply only with respect to taxes imposed at a rate not to exceed three percent by the county of Oswego and by any city in such county and without regard to any [additional] rate of tax IN EXCESS OF THREE PERCENT that such county or any such city may be authorized to or does impose.

S 25. Section 1262-l of the tax law, as amended by chapter 155 of the laws of 2009, is amended to read as follows:

S 1262-l. Allocation and distribution of net collections from the [additional] ONE PERCENT rate of sales and compensating use tax IN EXCESS OF THREE PERCENT in Rockland county. [1.] Notwithstanding any provision of law to the contrary, if the county of Rockland imposes the [additional five-eighths of] one percent rate of tax IN EXCESS OF THREE PERCENT authorized by section twelve hundred ten of this article [during the period beginning March] EFFECTIVE DECEMBER first, two thousand [two, and ending November thirtieth, two thousand eleven] TEN AND THEREAFTER, such county shall allocate and distribute [twenty percent] (1) ONE-EIGHTH of the net collections from such [additional] ONE PERCENT rate to the towns and villages in the county in accordance with subdivision (c) of section twelve hundred sixty-two of this part on the basis of the ratio which the population of each such town or village bears to such county's total population; and

[2. Notwithstanding any provision of law to the contrary, if the county of Rockland imposes the additional three-eighths of one percent rate of tax authorized by section twelve hundred ten of this article during the period beginning March first, two thousand seven, and ending November thirtieth, two thousand eleven, such county shall allocate and distribute sixteen and two-thirds percent] (2) ONE-EIGHTH of the net collections from such [additional] ONE PERCENT rate to the general funds of towns and villages within the county of Rockland with existing town and village police departments [from March first, two thousand seven through December thirty-first, two thousand seven and thirty-three and one-third percent of the net collections from such additional rate from January first, two thousand eight through November thirtieth, two thousand eleven. The monies allocated and distributed pursuant to this subdivision shall be allocated and distributed to towns and villages with police departments] on the basis of the number of full-time equivalent police officers employed by each police department and shall not be used for salaries heretofore or hereafter negotiated.

S 26. Section 1262-l of the tax law, as added by chapter 207 of the laws of 2002, is amended by adding a new subdivision (c) to read as follows:

(C) THIS SECTION SHALL APPLY TO TAXES IMPOSED IN WARREN COUNTY ONLY AT THE RATE OF THREE PERCENT OR LESS.

S 27. Section 1262-m of the tax law, as amended by chapter 371 of the laws of 2003, is amended to read as follows:

S 1262-m. Allocation of net collections from the [additional] one percent rate of sales and compensating use taxes IN EXCESS OF THREE PERCENT in the county of Chenango. Notwithstanding any contrary provision of law, all net collections received by the county of Chenango from the one percent RATE OF sales and compensating use taxes in [addition to] EXCESS OF the three percent rate[, each as] authorized by section twelve hundred ten of this article[,] shall be used, in the first instance, to pay the cost of constructing and repaying any debts incurred in the construction of the Chenango county public safety building project, and any operational costs related to the Chenango county public safety building. Any and all revenue derived from such [additional] one percent RATE OF tax IN EXCESS OF THREE PERCENT, after the construction and debt financing costs of the Chenango county public safety building project annex, and any operational costs related to the Chenango county public safety building are paid, shall be deposited by the county of Chenango in a capital reserves fund. Disbursements from such capital reserves fund shall solely be made for the purposes of capital projects and repaying any debts incurred for such capital projects in the county of Chenango.

S 28. Section 1262-n of the tax law, as amended by chapter 149 of the laws of 2009, is amended to read as follows:

S 1262-n. Disposition of net collections from the [additional] one percent rate of sales and compensating use taxes IN EXCESS OF THREE PERCENT in the county of Niagara. Notwithstanding any contrary provision of law, if the county of Niagara imposes the [additional] one percent rate of sales and compensating use taxes IN EXCESS OF THREE PERCENT authorized by section twelve hundred ten of this article for [all or] any [portion of the] period beginning [March] ON OR AFTER DECEMBER first, two thousand [three and ending November thirtieth, two thousand eleven] TEN, the county shall use all net collections from such [additional] one percent rate IN EXCESS OF THREE PERCENT to pay the county's expenses for Medicaid[. The] AND SUCH net collections [from the additional one percent rate 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. Any and all remaining net collections from such [additional] one percent tax IN EXCESS OF THREE PERCENT, after the Medicaid expenses are paid, shall be deposited by the county of Niagara in the general fund of such county for any county purpose.

S 29. Section 1262-o of the tax law, as amended by chapter 174 of the laws of 2009, is amended to read as follows:

S 1262-o. Disposition of net collections from the [additional] ONE-HALF OF ONE PERCENT rate of sales and compensating use taxes IN EXCESS OF THREE PERCENT 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, 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, 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.] Notwithstanding any contrary provision of law, if the county of Chautauqua imposes the additional one-half OF ONE percent rate of sales and compensating use taxes IN EXCESS OF THE THREE PERCENT RATE authorized by [such] section twelve hundred ten OF THIS ARTICLE for [all or] any [of the] period beginning ON OR AFTER December first, two thousand ten [and ending November thirtieth, two thousand eleven], the county shall allocate three-tenths of the net collections from [the additional] SUCH one-half of one percent RATE 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] SUCH 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] SUCH ONE-HALF OF ONE PERCENT RATE 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 30. Section 1262-p of the tax law, as amended by chapter 136 of the laws of 2009, is amended to read as follows:

S 1262-p. Disposition of net collections from the [additional] one percent rate of sales and compensating use taxes IN EXCESS OF THREE PERCENT in the county of Livingston. Notwithstanding any contrary provision of law, if the county of Livingston imposes the [additional] one percent rate of sales and compensating use taxes IN EXCESS OF THREE PERCENT authorized by section twelve hundred ten of this article for [all or] any [portion of the] period beginning [June] ON OR AFTER DECEMBER first, two thousand [three and ending November thirtieth, two thousand eleven] TEN, the county shall use all net collections from such [additional] one percent rate to pay the county's expenses for Medicaid. The net collections from [the additional] SUCH one percent rate [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. Any and all remaining net collections from such [additional] one percent [tax] RATE, after the Medicaid expenses are paid, shall be deposited by the county of Livingston in the general fund of such county for any county purpose.

S 31. Section 1262-q of the tax law, as amended by chapter 13 of the laws of 2008, is amended to read as follows:

S 1262-q. Disposition of net collections from the [additional] one percent rate of sales and compensating use taxes IN EXCESS OF THREE PERCENT in the county of Erie. Notwithstanding any provision of law to the contrary, if the county of Erie imposes the [additional] one percent rate of sales and compensating use taxes IN EXCESS OF THREE PERCENT authorized by section twelve hundred ten of this article during [the] ANY period beginning [January] ON OR AFTER DECEMBER first, two thousand [seven and ending November thirtieth, two thousand] ten, the county shall allocate the first twelve million five hundred thousand dollars of the net collections from such [additional] ONE PERCENT rate to the cities of such county and the area in such county outside its cities to be applied or distributed in the same manner and proportion as the net collections for such cities and area are applied or distributed under the revenue distribution agreement entered into pursuant to the authority of subdivision (c) of section twelve hundred sixty-two of this part in effect on January first, two thousand six and subject to all provisions of such agreement governing the net collections for such cities and area and shall retain the remainder of such net collections for any county purpose.

S 32. Section 1262-r of the tax law, as added by chapter 374 of the laws of 2006, is amended to read as follows:

S 1262-r. Allocation and distribution of certain net collections in the county of Oswego. Notwithstanding any other provision of law to the contrary, if the city of Fulton does not impose any tax pursuant to the authority of section twelve hundred ten of this article: (1) the county of Oswego shall impose sales and compensating use taxes pursuant to the authority of subdivision (a) of section twelve hundred ten of this article at [the maximum rate authorized therefor] A RATE OF NOT LESS THAN FOUR PERCENT; (2) such county shall, by local law, ordinance or resolution, allocate and distribute monthly to the city of Fulton net collections in the amount of five hundred eight thousand eight hundred twenty dollars, commencing on the first day of the first month in which the repeal of such city's taxes takes effect, and continuing monthly unless the city of Fulton imposes tax pursuant to the authority of such section twelve hundred ten; (3) such monthly amount allocated and distributed to such city shall be deemed to be paid from the county's net collections set aside for county purposes and shall not affect the amount of net collections to be allocated and distributed by the county to the area of the county outside the cities in the county pursuant to subdivision (c) of section twelve hundred sixty-two of this part; and (4) such county shall not be required to allocate net collections to the city of Fulton pursuant to subdivision (c) of such section twelve hundred sixty-two unless net collections from the county's sales and compensating use taxes exceed thirty-four million dollars per year, in which case the county shall allocate ten percent of its net collections in excess of thirty-four million dollars on the basis of population to the city of Fulton and such area of the county outside the cities.

S 33. Subdivision (b) of section 1262-r of the tax law, as added by chapter 37 of the laws of 2006, is amended to read as follows:

(b) The county shall allocate net collections from its taxes imposed at the rate of one and one-half percent pursuant to the authority of section twelve hundred ten of this article and also from [an additional one-eighth] THE FIRST ONE-EIGHTH of one percent rate of [such] ITS taxes [authorized by such section twelve hundred ten] IMPOSED IN EXCESS OF THREE PERCENT during the entire period [in which such additional rate is authorized] THAT THE COUNTY IMPOSES ANY RATE OF TAX IN EXCESS OF THREE PERCENT to the cities, towns and villages in the county (i) 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, which special census must include the entire area of the county (the "population method"), or (ii) on the basis of the ratio which the full valuation of real property in each city, town and village bears to the aggregate full valuation of real property in all of the cities, towns and villages in such county (the "full valuation method"), or (iii) on the basis of the two thousand four base amounts described in subdivision (d) of this section, or (iv) on the basis of specific amounts set aside for each city in the county, or (v) on the basis of a combination of such methods, provided, that the county shall apply the population method and the full valuation method uniformly throughout the county.

S 34. Section 1262-s of the tax law, as amended by chapter 111 of the laws of 2009, is amended to read as follows:

S 1262-s. Disposition of net collections from the additional one-quarter of one percent rate of sales and compensating use taxes IN EXCESS OF FOUR PERCENT in the county of Herkimer. Notwithstanding any contrary provision of law, if the county of Herkimer imposes the [additional] one-quarter of one percent rate of sales and compensating use taxes IN EXCESS OF FOUR PERCENT authorized by section twelve hundred [ten-E] TEN of this article for [all or] any [portion of the] period beginning ON OR AFTER December first, two thousand [seven and ending November thirtieth, two thousand eleven] TEN, the county shall use all net collections from such [additional] one-quarter of one percent rate to pay the county's expenses for the construction of additional correctional facilities. The net collections from [the additional] SUCH ONE-QUARTER PERCENT rate [imposed pursuant to section twelve hundred ten-E] 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. Any and all remaining net collections from such [additional tax] ONE-QUARTER PERCENT RATE, after the expenses of such construction are paid, shall be deposited by the county of Herkimer in the general fund of such county for any county purpose.

S 35. The tax law is amended by adding four new sections 1262-t, 1262-u, 1262-v, and 1262-w to read as follows:

S 1262-T. NET COLLECTIONS FROM ERIE COUNTY'S SALES AND COMPENSATING USE TAXES IMPOSED AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS OF THREE PERCENT. NOTWITHSTANDING ANY LAW TO THE CONTRARY, NET COLLECTIONS FROM ERIE COUNTY'S SALES AND COMPENSATING USE TAXES IMPOSED AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS OF THREE PERCENT SHALL BE PAID TO THE COUNTY, SHALL BE USED BY THE COUNTY SOLELY FOR COUNTY PURPOSES, AND SHALL NOT BE SUBJECT TO ANY AGREEMENT ENTERED INTO BY THE COUNTY AND THE CITIES IN THE COUNTY UNDER SUBDIVISION (C) OF SECTION TWELVE HUNDRED SIXTY-TWO OF THIS PART.

S 1262-U. NET COLLECTIONS FROM ONEIDA COUNTY'S SALES AND COMPENSATING USE TAXES IMPOSED AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS OF THREE PERCENT. NOTWITHSTANDING ANY LAW TO THE CONTRARY, NET

COLLECTIONS FROM ONEIDA COUNTY'S SALES AND COMPENSATING USE TAXES IMPOSED AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS OF THREE PERCENT SHALL NOT BE SUBJECT TO ANY AGREEMENT ENTERED INTO BY THE COUNTY AND THE CITIES IN THE COUNTY UNDER SUBDIVISION (C) OF SECTION TWELVE HUNDRED SIXTY-TWO OF THIS PART.

S 1262-V. NET COLLECTIONS FROM HERKIMER COUNTY'S SALES AND COMPENSATING USE TAXES IMPOSED AT THE RATE OF ONE PERCENT IN EXCESS OF THREE PERCENT. NOTWITHSTANDING ANY LAW TO THE CONTRARY, HERKIMER COUNTY'S ONE PERCENT RATE OF SALES AND COMPENSATING USE TAXES IN EXCESS OF THREE PERCENT SHALL NOT BE SUBJECT TO PREEMPTION PURSUANT TO AN AGREEMENT ENTERED INTO BETWEEN THE COUNTY OF HERKIMER AND THE CITY OF LITTLE FALLS ON APRIL TWELFTH, NINETEEN HUNDRED NINETY-FOUR, AND FILED WITH THE CLERK OF THE COUNTY LEGISLATURE OF THE COUNTY OF HERKIMER.

S 1262-W. NET COLLECTIONS FROM A PORTION OF ONTARIO COUNTY'S SALES AND COMPENSATING USE TAXES IMPOSED AT THE RATE OF ONE-HALF OF ONE PERCENT IN EXCESS OF THREE PERCENT. NOTWITHSTANDING ANY LAW TO THE CONTRARY, AFTER ONTARIO COUNTY ALLOCATES NET COLLECTIONS FROM THE FIRST EIGHTH OF ONE PERCENT RATE OF ITS TAXES IN EXCESS OF THREE PERCENT PURSUANT TO THE AUTHORITY OF SECTION TWELVE HUNDRED SIXTY-TWO-R OF THIS PART, THE REMAINDER OF NET COLLECTIONS FROM ONTARIO COUNTY'S SALES AND COMPENSATING USE TAXES IMPOSED AT THE RATE OF ONE-HALF OF ONE PERCENT IN EXCESS OF THREE PERCENT SHALL BE SET ASIDE FOR COUNTY PURPOSES AND SHALL NOT BE SUBJECT TO ANY AGREEMENT ENTERED INTO BY THE COUNTY AND THE CITIES IN THE COUNTY PURSUANT TO THE AUTHORITY OF SUBDIVISION (C) OF SECTION TWELVE HUNDRED SIXTY-TWO OR SUCH SECTION TWELVE HUNDRED SIXTY-TWO-R OF THIS PART.

S 36. This act shall take effect December 1, 2010, and shall apply in accordance with the applicable transitional provisions in sections 1106 and 1217 of the tax law, provided that:

(a) A county, city or school district shall be authorized immediately after this act shall have become a law to adopt or amend local laws, ordinances or resolutions to impose sales and compensating use taxes at a rate in excess of three or four percent pursuant to the authority of this act to take effect December 1, 2010, or thereafter.

(b) The local law, ordinance or resolution of Ontario county to impose sales and compensating use taxes at the rate of one-half of one percent in excess of three percent and provisions of this act relating thereto may take effect September 1, 2010, and the local law, ordinance or resolution of the city of White Plains to impose sales and compensating use taxes at the rate of up to one percent in excess of three percent and provisions of this act relating thereto may take effect September 1, 2010, provided that Ontario county and the city of White Plains shall each comply with the provisions of subdivisions (d) and (e) of section 1210 of the tax law.

(c) Section thirty-three of this act and section 1262-x of the tax law, as added by section thirty-five of this act, shall take effect September 1, 2010.