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

79

Eighth Extraordinary Session

I N S E N A T E

June 29, 2009

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

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

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

Section 1. Clause 13 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 269 of the laws of 2007, is amended to read as follows:

(13) the county of Oneida is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is: (i) one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, nineteen hundred ninety-two and ending November thirtieth, two thousand [nine] ELEVEN; and also (ii) at a rate which is three-quarters of one percent or one-half of one percent additional to the three percent rate authorized above in this paragraph, and which is also additional to the one percent rate also authorized above in this clause for such county, for the period beginning December first, two thousand eight and ending November thirtieth, two thousand [nine] ELEVEN;

S 2. Section 1262-g of the tax law, as amended by chapter 8 of the laws of 2005, 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 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 the three percent rate authorized by section

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

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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 net collections attributable to one-half of the county's additional 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; [and] 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, 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 3. This act shall take effect immediately.