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

80

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 extending the authorization of the county of Onondaga to impose an additional rate of sales and compensating use taxes

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

Section 1. Clause 37 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 356 of the laws of 2007, is amended to read as follows:

(37) the county of Onondaga is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand four, and ending November thirtieth, two thousand [nine] ELEVEN;

S 2. Notwithstanding any contrary provision of law, net collections from the additional one percent rate of sales and compensating use taxes which may be imposed by the county of Onondaga during the period commencing December 1, 2009 and ending November 30, 2011, pursuant to the authority of section 1210 of the tax law, shall not be subject to any revenue distribution agreement entered into under subdivision (c) of section 1262 of the tax law, but shall be allocated and distributed or paid, at least quarterly, as follows: (i) 72.70% to the county of Onondaga for any county purpose; (ii) 11.35% to the city of Syracuse; (iii) 13.04% to the towns of Onondaga county on the basis of population and to the villages in the area of the county outside the city of Syracuse, in accordance with subdivision (c) of section 1262 of the tax law; and (iv) 2.91% to the school districts in accordance with subdivision (a) of section 1262 of the tax law.

S 3. This act shall take effect immediately.

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

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