STATE OF NEW YORK

6868--A

Cal. No. 278

IN SENATE

February 18, 2010

Introduced by Sen. OPPENHEIMER -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading

AN ACT to amend the tax law, in relation to authorizing the city of White Plains to impose an additional one-quarter of one percent rate of sales and compensating use tax

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

Section 1. Clause 3 of subparagraph (ii) of the opening paragraph of section 1210 of the tax law, as amended by chapter 37 of the laws of 2009, is amended to read as follows:

(3) the city of White Plains 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-half of one percent additional to the three percent rate authorized above in this paragraph for such city for the period beginning September first, nineteen hundred ninety-three and ending August thirty-first, two thousand eleven; and (ii) an additional one-quarter of one percent in addition to the other rates authorized in this paragraph for such city for the period beginning March first, two thousand eight and ending August thirty-first, two thousand eleven; AND (III) AN ADDITIONAL ONE-QUARTER OF ONE PERCENT IN ADDITION TO THE OTHER RATES AUTHORIZED IN THIS PARAGRAPH FOR SUCH CITY FOR THE PERIOD BEGINNING JUNE FIRST, TWO THOUSAND TEN AND ENDING AUGUST THIRTY-FIRST, TWO THOUSAND ELEVEN;

S 2. Subparagraph (iii) of the opening paragraph of section 1210 of the tax law, as separately amended by chapters 94 and 174 of the laws of 2009, 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

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

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percent for the counties of Rensselaer, Erie, Cattaraugus, Wyoming, 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; 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 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; one-eighth of one percent and three-eighths of one percent for the county of Ontario; one-half of one percent; one-half of one percent for the county of Sullivan; and three-quarters of one percent or one-half of one percent for the county of Chautauqua;

S 3. Subdivision (a) of section 1223 of the tax law, as separately amended by section 8 of part SS-1 of chapter 57 and chapter 65 of the laws of 2008, is amended to read as follows:

(a) 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 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] FOUR 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.

S 4. Subdivision (m) of section 1224 of the tax law, as added by chapter 65 of the laws of 2008, is amended to read as follows:

(m) The city of White Plains shall have the sole right to impose the additional one-half of one percent and the additional one-quarter of one percent AND THE ADDITIONAL ONE-QUARTER OF ONE PERCENT rates of tax which such city is authorized to impose pursuant to the authority of section twelve hundred ten of this chapter. Such additional rates of tax shall be in addition to any other tax which such city may impose or may be imposing pursuant to this article or any other law and such additional rates of tax shall not be subject to pre-emption. The maximum three percent rate referred to in this section shall be calculated without reference to the additional one-half of one percent and the additional one-quarter of one percent AND THE ADDITIONAL ONE-QUARTER OF ONE PERCENT rates of tax which the city of White Plains is authorized and empowered to adopt pursuant to section twelve hundred ten of this article.

S 5. Notwithstanding the provisions of subdivision (d) of section 1210 of the tax law or any other provision of law, local law, rule or regulation to the contrary, a local law, ordinance or resolution enacted or amended pursuant to the authority of this act, imposing an additional rate of tax in the city of White Plains shall become effective in accordance with the provisions of subdivision (d) of section 1210 of the tax law, except that the certified copy of such local law, ordinance or resolution which must be mailed by certified or registered mail to the commissioner of taxation and finance at the commissioner's office in Albany must be so mailed at least twenty-one days prior to the date on which such local law, ordinance or resolution is to take effect.

S 6. The estimated revenue from the additional one-quarter of one percent rate of tax first authorized by this act to be imposed by the city of White Plains, which is expected to be received during a fiscal year of such city and which is included in the annual budget, as finally adopted, of such city, for that fiscal year, shall be paid into the contingency and tax stabilization reserve fund of such city as provided by budgetary appropriation of such city, subject to all the limitations and other provisions of section 6-e of the general municipal law.

S 7. This act shall take effect immediately.