

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

S. 8214

A. 11466

S E N A T E - A S S E M B L Y

June 16, 2010

IN SENATE -- Introduced by Sen. LITTLE -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

IN ASSEMBLY -- Introduced by COMMITTEE ON RULES -- (at request of M. of A. Sayward) -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to authorizing the county of Essex to impose an additional one percent of sales and compensating use tax

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

1 Section 1. Clause 36 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 274 of the laws of
3 2009, is amended to read as follows:
4 (36) the county of Essex is hereby further authorized and empowered to
5 adopt and amend local laws, ordinances or resolutions imposing such
6 taxes at a rate which is: (I) three-quarters of one percent additional
7 to the three percent rate authorized above in this paragraph for such
8 county for the period beginning June first, two thousand four, and
9 ending November thirtieth, two thousand TEN; AND (II) ONE PERCENT ADDI-
10 TIONAL TO THE THREE PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR
11 SUCH COUNTY FOR THE PERIOD BEGINNING DECEMBER FIRST, TWO THOUSAND TEN,
12 AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND eleven;
13 S 2. Subparagraph (iii) of the opening paragraph of section 1210 of
14 the tax law, as amended by chapter 74 of the laws of 2010, is amended to
15 read as follows:
16 (iii) the maximum rate referred to in section twelve hundred twenty-
17 four of this article shall be calculated without reference to the
18 following additional rates authorized in subparagraphs (i) and (ii) of
19 this paragraph: one and one-half percent for the county of Allegany; one
20 percent for the counties of Rensselaer, Erie, Cattaraugus, Wyoming,
21 Ulster, Albany, Suffolk, ESSEX, Greene, Orleans, Franklin, Herkimer,
22 Genesee, Columbia, Schuyler, Chenango, Monroe, Steuben, Chemung, Seneca,
23 Livingston, Niagara, Yates, Tioga, Montgomery, Delaware, Wayne, Schohar-

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

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1 ie, Putnam, Clinton and Onondaga and the cities of Yonkers, Mount Vernon
2 and New Rochelle; three-quarters of one percent for the counties of
3 Dutchess, [Essex,] Lewis, Orange, and Jefferson; one percent and three-
4 quarters of one percent or one-half of one percent for the county of
5 Oneida; three-quarters of one percent and one-half of one percent for
6 the county of Nassau; one-half of one percent and one-quarter of one
7 percent and one-quarter of one percent for the city of White Plains;
8 one-half or one percent for the county of Tompkins; three-eighths of one
9 percent and five-eighths of one percent for the county of Rockland;
10 one-half of one percent for the counties of Putnam and Schenectady;
11 one-eighth of one percent and three-eighths of one percent for the coun-
12 ty of Ontario; one-half of one percent; one-half of one percent for the
13 county of Sullivan; and three-quarters of one percent or one-half of one
14 percent for the county of Chautauqua;

15 S 3. Subdivision (cc) of section 1224 of the tax law, as added by
16 chapter 139 of the laws of 2004, is amended to read as follows:

17 (cc) The county of Essex shall have the sole right to impose the addi-
18 tional [three-quarters of] one percent rate of tax which such county is
19 authorized to impose pursuant to the authority of section twelve hundred
20 ten of this article. Such additional rate of tax shall be in addition to
21 any other tax which such county may impose or may be imposing pursuant
22 to this article or any other law and such additional rate of tax shall
23 not be subject to preemption. The maximum three percent rate referred to
24 in this section shall be calculated without reference to the additional
25 three-quarters of one percent rate of tax which the county of Essex is
26 authorized and empowered to adopt pursuant to section twelve hundred ten
27 of this article.

28 S 4. This act shall take effect immediately, except that sections two
29 and three of this act shall take effect December 1, 2010.