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

1943

2009-2010 Regular Sessions

I N A S S E M B L Y

January 14, 2009

Introduced by M. of A. CALHOUN -- Multi-Sponsored by -- M. of A. ALFANO, CONTE -- read once and referred to the Committee on Ways and Means

AN ACT in relation to rectifying any inconsistencies which may exist as result of the initial imposition of tax upon non-resident individuals of the city of New York who are employees of the city of New York and to repeal section 1127 of the New York city charter relating to condition precedent to employment

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

Section 1. Legislative intent. The New York Court of Appeals in the CITY OF NEW YORK V. THE STATE OF NEW YORK, 2000 NY Int. 20, declared Chapter 5 of the laws of 1999 unconstitutional in its imposition of a tax upon non-resident individuals of the state of New York. It is the intent of the legislature to rectify any inconsistencies which may exist as a result of the initial imposition of such tax provided, however, that the provisions of this act shall not be construed to, in any way, impair the entirety of any current or previous contract or collective bargaining agreement executed prior to the later of the effective date of Chapter 5 of the laws of 1999 or the effective date of this act.

S 2. Section 1127 of the New York city charter is REPEALED.

S 3. The provisions of this act shall not be construed to require any reimbursement to such employees for the period of time such payment was in force and effect.

S 4. This act shall take effect immediately and shall not apply to any agreement executed on or before such date.

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

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