

2805

2009-2010 Regular Sessions

I N   A S S E M B L Y

January 21, 2009

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Introduced by M. of A. KOLB -- read once and referred to the Committee  
on Ways and Means

AN ACT to amend the tax law, in relation to authorizing Ontario county  
to impose additional rates of sales and compensating use taxes

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

1     Section 1. Clause 40 of subparagraph (i) of the opening paragraph of  
2     section 1210 of the tax law, as amended by chapter 485 of the laws of  
3     2007, is amended to read as follows:  
4     (40) the county of Ontario is hereby further authorized and empowered  
5     to adopt and amend local laws, ordinances or resolutions imposing such  
6     taxes at a rate that is: (A) one-eighth of one percent additional to the  
7     three percent rate authorized above in this paragraph for such county  
8     for the period beginning June first, two thousand six and ending Novem-  
9     ber thirtieth, two thousand [nine] ELEVEN; AND ALSO (B) AT A RATE THAT  
10    IS THREE-EIGHTHS OF ONE PERCENT ADDITIONAL TO THE THREE PERCENT RATE  
11    AUTHORIZED ABOVE IN THIS PARAGRAPH, AND THAT IS ALSO ADDITIONAL TO THE  
12    ONE-EIGHTH OF ONE PERCENT RATE AUTHORIZED IN THIS CLAUSE FOR SUCH COUN-  
13    TY, FOR THE PERIOD BEGINNING MARCH FIRST, TWO THOUSAND NINE AND ENDING  
14    NOVEMBER THIRTIETH, TWO THOUSAND ELEVEN;  
15    S 2. Subparagraph (iii) of the opening paragraph of section 1210 of  
16    the tax law, as amended by chapter 65 of the laws of 2008, is amended to  
17    read as follows:  
18    (iii) the maximum rate referred to in section twelve hundred twenty-  
19    four of this article shall be calculated without reference to the  
20    following additional rates authorized in subparagraphs (i) and (ii) of  
21    this paragraph: one and one-half percent for the county of Allegany; one  
22    percent for the counties of Rensselaer, Erie, Cattaraugus, Wyoming,  
23    Ulster, Albany, Suffolk, Greene, Orleans, Franklin, Herkimer, Genesee,  
24    Columbia, Schuyler, Chenango, Monroe, Steuben, Chemung, Seneca, Living-  
25    ston, Niagara, Yates, Tioga, Montgomery, Delaware, Wayne, Schoharie,

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

LBD04795-01-9

1 Putnam, Clinton and Onondaga and the cities of Yonkers, Mount Vernon and  
2 New Rochelle; three-quarters of one percent for the counties of Dutch-  
3 ess, Essex, Lewis, Orange, Jefferson and Chautauqua; one percent and  
4 three-quarters of one percent or one-half of one percent for the county  
5 of 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 for the city of White Plains; one-half or one percent for the  
8 county of Tompkins; three-eighths of one percent and five-eighths of one  
9 percent for the county of Rockland; one-half of one percent for the  
10 counties of Putnam and Schenectady; one-eighth of one percent AND  
11 THREE-EIGHTHS OF ONE PERCENT for the county of Ontario; one-half of one  
12 percent and one-half of one percent for the county of Sullivan;

13 S 3. Subdivision (gg) of section 1224 of the tax law, as added by  
14 chapter 37 of the laws of 2006, is amended to read as follows:

15 (gg) The county of Ontario shall have the sole right to impose the  
16 additional one-eighth of one percent [rate] AND THE ADDITIONAL  
17 THREE-EIGHTHS OF ONE PERCENT RATES of tax which such county is author-  
18 ized to impose pursuant to the authority of section twelve hundred ten  
19 of this article. Such additional [rate] RATES of tax shall be in addi-  
20 tion to any other tax which such county may impose or may be imposing  
21 pursuant to this article or any other law and such additional [rate]  
22 RATES of tax shall not be subject to preemption. NET COLLECTIONS FROM  
23 THE ADDITIONAL THREE-EIGHTHS OF ONE PERCENT RATE IMPOSED PURSUANT TO THE  
24 AUTHORITY OF SUBCLAUSE (B) OF CLAUSE FORTY OF SUBPARAGRAPH (I) OF THE  
25 OPENING PARAGRAPH OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE SHALL BE  
26 SET ASIDE FOR COUNTY PURPOSES AND SHALL NOT BE SUBJECT TO ANY REVENUE  
27 DISTRIBUTION AGREEMENT ENTERED INTO PURSUANT TO THE AUTHORITY OF SUBDI-  
28 VISION (C) OF SECTION TWELVE HUNDRED SIXTY-TWO OR SECTION TWELVE HUNDRED  
29 SIXTY-TWO-R OF THIS ARTICLE, AS ADDED BY CHAPTER THIRTY-SEVEN OF THE  
30 LAWS OF TWO THOUSAND SIX. The maximum three percent rate referred to in  
31 this section shall be calculated without reference to the additional  
32 one-eighth of one percent OR THREE-EIGHTHS OF ONE PERCENT rate of tax  
33 which the county of Ontario is authorized and empowered to adopt pursu-  
34 ant to section twelve hundred ten of this article.

35 S 4. Notwithstanding any other provision of law to the contrary, if  
36 Ontario county adopts or amends a local law, ordinance or resolution to  
37 impose, effective March 1, 2009, the additional three-eighths of one  
38 percent rate of sales and compensating use taxes authorized by this act,  
39 such local law, ordinance or resolution shall take effect in accordance  
40 with the provisions of subdivision (d) of section 1210 of the tax law,  
41 except that the minimum notice requirements to the commissioner of taxa-  
42 tion and finance shall be deemed complied with if the county mails, by  
43 certified or registered mail, a certified copy of such local law, ordi-  
44 nance or resolution to the commissioner at his or her office in Albany  
45 on or before January 30, 2009.

46 S 5. This act shall take effect immediately.