

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

2805--A

2009-2010 Regular Sessions

I N A S S E M B L Y

January 21, 2009

Introduced by M. of A. KOLB -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 ASSEMBLY, 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 SEPTEMBER FIRST, TWO THOUSAND NINE AND
14 ENDING 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-

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

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

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

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

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

47 S 5. This act shall take effect immediately.