STATE OF NEW YORK

S. 4100 A. 7456

2009-2010 Regular Sessions

SENATE - ASSEMBLY

April 9, 2009

IN SENATE -- Introduced by Sens. STACHOWSKI, VOLKER -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

IN ASSEMBLY -- Introduced by M. of A. SCHIMMINGER, PEOPLES -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to the sales and compensating use tax imposed within the county of Erie

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

Section 1. Section 1210-D of the tax law, as amended by chapter 30 of the laws of 2007, is amended to read as follows:

S 1210-D. Sales and compensating use taxes within Erie county. In addition to the taxes imposed by section twelve hundred ten of this subpart or any other provision of law, the county of Erie is hereby authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing within the territorial limits of such county additional sales and compensating use taxes at the rate of three-quarters of one percent for the period commencing January fifteenth, two thousand six and ending November thirtieth, two thousand [nine] ELEVEN, which taxes shall be identical to the taxes imposed by such county pursuant to the authority of section twelve hundred ten of this subpart. Except as hereinafter provided, all provisions of this article, including the definition and exemption provisions and the provisions relating to the administration, collection and distribution by the commissioner, shall apply for purposes of the taxes authorized by this section in the same manner and with the same force and effect as if the language of this article had been incorporated in full in this section and had expressly referred to the taxes authorized by this section; provided, however, that any provision relating to a maximum rate shall be calculated without reference to the rate of additional sales and compensating use taxes

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

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herein authorized. For purposes of part IV of this article, relating to the disposition of revenues resulting from taxes collected and administered by the commissioner, the additional sales and compensating use taxes authorized by this section imposed under the authority of section twelve hundred ten of this subpart and all provisions relating to the deposit, administration and disposition of taxes, penalties and interest relating to taxes imposed by a county under the authority of section twelve hundred ten of this subpart shall, except as otherwise provided in this section, apply to the additional sales and compensating use taxes authorized by this section. Notwithstanding subdivision (c) of section twelve hundred sixty-two of this article, net collections from the additional rate of sales and compensating use taxes which may be imposed by the county of Erie pursuant to the authority of this section shall be paid to the county of Erie and shall be used by such county solely for county purposes and shall not be subject to any revenue distribution agreement entered into pursuant to the authority of subdivision (c) of section twelve hundred sixty-two of this article.

S 2. This act shall take effect immediately.