

7530

2009-2010 Regular Sessions

I N   A S S E M B L Y

April 14, 2009

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

AN ACT to amend the tax law and chapter 535 of the laws of 1987, amend-  
ing the tax law relating to the city of Yonkers personal income tax  
surcharge, in relation to extending the expiration date of the  
personal income tax surcharge

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

1     Section 1. Subsections (a) and (c) of section 1321 of the tax law, as  
2     amended by chapter 380 of the laws of 2007, are amended to read as  
3     follows:  
4     (a) General. Notwithstanding any other provision of law to the  
5     contrary, but subject to the limitations and conditions set forth in  
6     this article, any city in this state having a population of more than  
7     one hundred eighty thousand but less than two hundred fifteen thousand  
8     inhabitants, acting through its local legislative body, is hereby  
9     authorized and empowered to adopt and amend local laws imposing in any  
10    such city, for taxable years beginning after nineteen hundred eighty-  
11    three and before two thousand [ten] TWELVE, a city income tax surcharge  
12    on residents of such city at a rate not to exceed nineteen and one-quar-  
13    ter percent of the net state tax as defined in section thirteen hundred  
14    twenty-three of this article, such city income tax surcharge to be  
15    administered, collected and distributed by the commissioner as provided  
16    for in this article.  
17    (c) Effectiveness of local law and filing with commissioner. (i) A  
18    local law enacted pursuant to the authority of this section shall go  
19    into effect on the first day of January, nineteen hundred eighty-four  
20    and shall apply to taxable years beginning on or after such date and  
21    before two thousand [ten] TWELVE. Provided, however, no such local law  
22    shall be so effective unless such local law is enacted by July thirty-  
23    first, nineteen hundred eighty-four and unless a certified copy of such

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

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1 local law is mailed by registered or certified mail to the commissioner  
2 at the commissioner's office in Albany by such date. (ii) If the  
3 requirements of paragraph (i) of this subsection are not met, a local  
4 law enacted pursuant to the authority of this section shall go into  
5 effect on the first day of the next succeeding January and shall apply  
6 to taxable years beginning on or after such date and before two thousand  
7 [ten] TWELVE. Provided, however, no such local law shall be so effective  
8 unless such local law is enacted at least ninety days prior to the  
9 date it is to become effective and unless a certified copy of such local  
10 law is mailed by registered or certified mail to the commissioner at  
11 such commissioner's office in Albany by such date. However, the commissioner  
12 may waive and reduce such ninety day minimum requirements within  
13 a period of not less than thirty days prior to such effective date if  
14 such commissioner deems such action to be consistent with such commissioner's  
15 duties under this article. (iii) Any amendment of such a local  
16 law enacted pursuant to the authority of this section, which changes the  
17 rate of the income tax surcharge on residents, shall take effect on the  
18 first day of January in the year in which such amendment is enacted and  
19 shall apply to taxable years beginning on or after such date, if such  
20 amendment is enacted on or before July thirty-first of the year in which  
21 it is to take effect and a certified copy of such amendment is mailed by  
22 registered or certified mail to the commissioner at his or her office in  
23 Albany by such date. (iv) If the requirements of paragraph (iii) of this  
24 subsection are not met, the amendment of such local law shall go into  
25 effect on the first day of the next succeeding January and shall apply  
26 to taxable years beginning on or after such date, provided that no such  
27 amendment shall take effect unless it is enacted at least ninety days  
28 prior to the date it is to become effective and a certified copy thereof  
29 is mailed by registered or certified mail to the commissioner at his or  
30 her office in Albany by such date. (v) Any amendment to the provisions  
31 of article twenty-two of this chapter to the extent that such amendment  
32 is applicable to the city income tax surcharge imposed under such local  
33 law, shall be deemed to have been incorporated in the analogous  
34 provision or provisions of such local law.

35 S 2. Subsection (b) and section 3 of subsection (c) of section 1340 of  
36 the tax law, as amended by chapter 380 of the laws of 2007, are amended  
37 to read as follows:

38 (b) (i) A local law enacted pursuant to the authority of this section  
39 shall go into effect on the first day of January, nineteen hundred  
40 eighty-four and shall apply to taxable years beginning on or after such  
41 date and before two thousand [ten] TWELVE. Provided, however, no such  
42 local law shall be so effective unless such local law is enacted by July  
43 thirty-first, nineteen hundred eighty-four and unless a certified copy  
44 of such local law is mailed by registered or certified mail to the  
45 commissioner at such commissioner's office in Albany by such date. (ii)  
46 If the requirements of the preceding sentence are not met, a local law  
47 enacted pursuant to the authority of this section shall go into effect  
48 on the first day of the next succeeding January and shall apply to taxable  
49 years beginning on or after such date and before two thousand [ten]  
50 TWELVE. Provided, however, no such local law shall be so effective  
51 unless such local law is enacted at least ninety days prior to the date  
52 it is to become effective and unless a certified copy of such local law  
53 is mailed by registered or certified mail to the commissioner at such  
54 commissioner's office in Albany by such date. However, the commissioner  
55 may waive and reduce such ninety day minimum requirements within a period  
56 of not less than thirty days prior to such effective date if such

1 commissioner deems such action to be consistent with such commissioner's  
2 duties under this article. (iii) Any amendment of such a local law  
3 enacted pursuant to the authority of the section, which changes the rate  
4 of the income tax surcharge on residents, shall take effect on the first  
5 day of January in the year in which such amendment is enacted and shall  
6 apply to taxable years beginning on or after such date, if such amend-  
7 ment is enacted on or before July thirty-first of the year in which it  
8 is to take effect and a certified copy of such amendment is mailed by  
9 registered or certified mail to the commissioner at his or her office in  
10 Albany by such date. (iv) If the requirements of paragraph (iii) of this  
11 subsection are not met, the amendment of such local law shall go into  
12 effect on the first day of the next succeeding January and shall apply  
13 to taxable years beginning on or after such date, provided that no such  
14 amendment shall take effect unless it is enacted at least ninety days  
15 prior to the date it is to become effective and a certified copy thereof  
16 is mailed by registered or certified mail to the commissioner at his or  
17 her office in Albany by such date.

18 S 3. Taxable years to which tax imposed by this local law applies. The  
19 tax imposed by this local law is imposed for taxable years beginning  
20 after December thirty-first, nineteen hundred eighty-three and before  
21 January first, two thousand [ten] TWELVE.

22 S 3. Section 6 of chapter 535 of the laws of 1987, amending the tax  
23 law relating to the city of Yonkers personal income tax surcharge, as  
24 amended by chapter 380 of the laws of 2007, is amended to read as  
25 follows:

26 S 6. This act shall take effect immediately and shall apply to taxable  
27 years beginning after 1986 provided, however, that section five of this  
28 act shall expire on September 30, [2009] 2011.

29 S 4. This act shall take effect immediately.