

8469

2009-2010 Regular Sessions

I N   A S S E M B L Y

May 21, 2009

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

AN ACT to amend the tax law, in relation to the imposition of sales and  
compensating use taxes by the county of Monroe

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

1     Section 1. Clause 25 of subparagraph (i) of the opening paragraph of  
2     section 1210 of the tax law, as amended by chapter 685 of the laws of  
3     2007, is amended to read as follows:  
4     (25) the county of Monroe is hereby further authorized and empowered  
5     to adopt and amend local laws, ordinances or resolutions imposing such  
6     taxes at a rate which is one percent additional to the three percent  
7     rate authorized above in this paragraph for the period beginning Decem-  
8     ber first, nineteen hundred ninety-three and ending November thirtieth,  
9     two thousand [nine] ELEVEN;  
10    S 2. Notwithstanding the provisions of subdivisions (b) and (c) of  
11    section 1262 and section 1262-g of the tax law, net collections, as such  
12    term is defined in section 1262 of the tax law, derived from the imposi-  
13    tion of sales and compensating use taxes by the county of Monroe at the  
14    additional rate of one percent as authorized pursuant to clause (25) of  
15    subparagraph (i) of the opening paragraph of section 1210 of the tax  
16    law, as amended by section one of this act, which are in addition to the  
17    current net collections derived from the imposition of such taxes at the  
18    three percent rate authorized by the opening paragraph of section 1210  
19    of the tax law, shall be distributed and allocated as follows: for the  
20    period of December 1, 2009 through November 30, 2011 in cash, five  
21    percent to the school districts in the area of the county outside the  
22    city of Rochester, three percent to the towns located within the county,  
23    one and one-quarter percent to the villages located within the county,  
24    and ninety and three-quarters percent to the city of Rochester and coun-  
25    ty of Monroe. The amount of the ninety and three-quarters percent to be

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

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1 distributed and allocated to the city of Rochester and county of Monroe  
2 shall be distributed and allocated to each so that the combined total  
3 distribution and allocation to each from the sales tax revenues pursuant  
4 to sections 1262 and 1262-g of the tax law and this section shall result  
5 in the same total amount being distributed and allocated to the city of  
6 Rochester and county of Monroe. The amount so distributed and allocated  
7 to the county shall be used for county purposes. The foregoing cash  
8 payments to the school districts shall be allocated on the basis of the  
9 enrolled public school pupils, thereof, as such term is used in subdivi-  
10 sion (b) of section 1262 of the tax law, residing in the county of  
11 Monroe. The cash payments to the towns located within the county of  
12 Monroe shall be allocated on the basis of the ratio which the population  
13 of each town, exclusive of the population of any village or portion  
14 thereof located within a town, bears to the total population of the  
15 towns, exclusive of the population of the villages located within such  
16 towns. The cash payments to the villages located within the county shall  
17 be allocated on the basis of the ratio which the population of each  
18 village bears to the total population of the villages located within the  
19 county. The term population as used in this section shall have the same  
20 meaning as used in subdivision (b) of section 1262 of the tax law.

21 S 3. The net collections resulting from the additional sales and  
22 compensating use taxes, as authorized by this act, shall not be included  
23 in determining a sales tax increase or decrease as defined in paragraphs  
24 (c) and (d) of subdivision 1 of section 1262-g of the tax law.

25 S 4. Severability. If any clause, sentence, paragraph or part of this  
26 act shall be adjudged by any court of competent jurisdiction to be  
27 invalid, such judgment shall not affect, impair or invalidate the  
28 remainder thereof, but shall be confined in its operation to the clause,  
29 sentence, paragraph, section or part thereof directly involved in the  
30 controversy in which such judgment shall have been rendered.

31 S 5. This act shall take effect immediately.