

3335

2009-2010 Regular Sessions

I N S E N A T E

March 16, 2009

Introduced by Sen. STEWART-COUSINS -- read twice and ordered printed,  
and when printed to be committed to the Committee on Investigations  
and Government Operations

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-

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

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

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

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

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

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

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

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

30 S 4. This act shall take effect immediately.