

Extraordinary Session

I N S E N A T E

June 23, 2009

Introduced by COMMITTEE ON RULES -- (at request of the Governor) -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the tax law and chapter 535 of the laws of 1987, amending 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 ASSEMBLY, 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.

LBD10493-01-9

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 effective
9 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.