

5341--A

2009-2010 Regular Sessions

I N S E N A T E

April 27, 2009

Introduced by Sen. MORAHAN -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to authorizing the county of Rockland to impose an additional rate of sales and compensating use taxes

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

1 Section 1. Clause 23 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 2 of the laws of
3 2007, is amended to read as follows:
4 (23) the county of Rockland 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: (i) five-eighths of one percent additional to
7 the three percent rate authorized above in this paragraph for such county
8 for the period beginning March first, two thousand two, and ending
9 November thirtieth, two thousand [nine] ELEVEN; and also (ii) at a rate
10 which is three-eighths of one percent additional to the three percent
11 rate authorized above in this paragraph, and which is also additional to
12 the five-eighths of one percent rate also authorized above in this
13 clause for such county, for the period beginning March first, two thousand
14 seven and ending November thirtieth, two thousand [nine] ELEVEN;
15 S 2. Section 1262-l of the tax law, as amended by chapter 2 of the
16 laws of 2007, is amended to read as follows:
17 S 1262-l. Allocation and distribution of net collections from the
18 additional rate of sales and compensating use tax in Rockland county. 1.
19 Notwithstanding any provision of law to the contrary, if the county of
20 Rockland imposes the additional five-eighths of one percent rate of tax
21 authorized by section twelve hundred ten of this article during the
22 period beginning March first, two thousand two, and ending November

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

LBD10878-03-9

1 thirtieth, two thousand [nine] ELEVEN, such county shall allocate and
2 distribute twenty percent of the net collections from such additional
3 rate to the towns and villages in the county in accordance with subdivi-
4 sion (c) of section twelve hundred sixty-two of this part on the basis
5 of the ratio which the population of each such town or village bears to
6 such county's total population; and
7 2. Notwithstanding any provision of law to the contrary, if the county
8 of Rockland imposes the additional three-eighths of one percent rate of
9 tax authorized by section twelve hundred ten of this article during the
10 period beginning March first, two thousand seven, and ending November
11 thirtieth, two thousand [nine] ELEVEN, such county shall allocate and
12 distribute sixteen and two-thirds percent of the net collections from
13 such additional rate to the general funds of towns and villages within
14 the county of Rockland with existing town and village police departments
15 from March first, two thousand seven through December thirty-first, two
16 thousand seven and thirty-three and one-third percent of the net
17 collections from such additional rate from January first, two thousand
18 eight through November thirtieth, two thousand [nine] ELEVEN. The monies
19 allocated and distributed pursuant to this subdivision shall be allo-
20 cated and distributed to towns and villages with police departments on
21 the basis of the number of full-time equivalent police officers employed
22 by each police department and shall not be used for salaries heretofore
23 or hereafter negotiated.
24 S 3. This act shall take effect immediately.