

S T A T E O F N E W Y O R K

5922--A

2009-2010 Regular Sessions

I N S E N A T E

June 18, 2009

Introduced by Sen. YOUNG -- read twice and ordered printed, and when printed to be committed to the Committee on Rules -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to authorizing certain counties, cities and school districts to impose up to a four percent rate of sales and compensating use taxes pursuant to the authority of article 29 of such law and to authorizing certain counties to impose such taxes at rates in excess of four percent for a two year period; and to repeal certain provisions of such law relating thereto

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

1 Section 1. The opening paragraph of section 1210 of the tax law is
2 REPEALED and a new opening paragraph is added to read as follows:
3 NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, BUT
4 SUBJECT TO THE LIMITATIONS AND EXEMPTIONS IN PART II OF THIS ARTICLE,
5 ANY CITY IN THIS STATE OR COUNTY IN THIS STATE, EXCEPT A COUNTY WHOLLY
6 WITHIN A CITY, ACTING THROUGH ITS LOCAL LEGISLATIVE BODY, IS HEREBY
7 AUTHORIZED AND EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR
8 RESOLUTIONS IMPOSING IN SUCH CITY OR COUNTY THE FOLLOWING TAXES, AT THE
9 RATE OF ONE-HALF, ONE, ONE AND ONE-HALF, TWO, TWO AND ONE-HALF, THREE,
10 THREE AND ONE-QUARTER, THREE AND ONE-HALF, THREE AND THREE-QUARTERS OR
11 FOUR PERCENT, PROVIDED, HOWEVER, THAT:
12 (I) EACH OF THE FOLLOWING COUNTIES IS HEREBY FURTHER AUTHORIZED AND
13 EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS
14 IMPOSING SUCH TAXES AT UP TO THE FOLLOWING RATE IN EXCESS OF FOUR
15 PERCENT, IN ONE-QUARTER PERCENT INCREMENTS, WHICH SHALL BE ADDITIONAL TO
16 THE FOUR PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUN-
17 TY, FOR THE PERIOD BEGINNING DECEMBER FIRST, TWO THOUSAND TEN, AND
18 ENDING NOVEMBER THIRTIETH, TWO THOUSAND TWELVE:

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

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- (1) ONE PERCENT - NONE.
(2) THREE-QUARTERS OF ONE PERCENT - ONEIDA.
(3) ONE-HALF OF ONE PERCENT - ALLEGANY.
(4) ONE-QUARTER OF ONE PERCENT - NASSAU.

(II) EACH OF THE FOLLOWING CITIES IS HEREBY FURTHER AUTHORIZED AND EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH TAXES, FOR THE FOLLOWING PERIOD, AT UP TO THE FOLLOWING RATE IN EXCESS OF FOUR PERCENT, IN ONE-QUARTER PERCENT INCREMENTS, WHICH SHALL BE ADDITIONAL TO THE FOUR PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH CITY:

- (1) ONE PERCENT - NONE.
(2) THREE-QUARTERS OF ONE PERCENT - NONE.
(3) ONE-HALF OF ONE PERCENT - NEW YORK.
(4) ONE-QUARTER OF ONE PERCENT - NONE.

S 2. Subparagraph (ii) of paragraph 1 of subdivision (a) of section 1210 of the tax law is REPEALED and subparagraph (i), as amended by section 34 of part S-1 of chapter 57 of the laws of 2009, is amended to read as follows:

[(i)] Either, all of the taxes described in article twenty-eight of this chapter, at the same uniform rate, as to which taxes all provisions of the local laws, ordinances or resolutions imposing such taxes shall be identical, except as to rate and except as otherwise provided, with the corresponding provisions in such article twenty-eight, including the definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes authorized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. (i) Any local law, ordinance or resolution enacted by any city of less than one million or by any county or school district, imposing the taxes authorized by this subdivision, shall, notwithstanding any provision of law to the contrary, exclude from the operation of such local taxes all sales of tangible personal property for use or consumption directly and predominantly in the production of tangible personal property, gas, electricity, refrigeration or steam, for sale, by manufacturing, processing, generating, assembly, refining, mining or extracting; and all sales of tangible personal property for use or consumption predominantly either in the production of tangible personal property, for sale, by farming or in a commercial horse boarding operation, or in both; and, unless such city, county or school district elects otherwise, shall omit the provision for credit or refund contained in clause six of subdivision (a) or subdivision (d) of section eleven hundred nineteen of this chapter. (ii) Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the residential solar energy systems equipment exemption provided for in subdivision (ee) and the clothing and footwear exemption provided for in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to either such residential solar energy systems equipment exemption or such clothing and footwear exemption.

1 S 3. Subparagraph (iii) of paragraph 3 of subdivision (a) of section
2 1210 of the tax law is REPEALED and subparagraph (iv) of paragraph 3 of
3 subdivision (a) of section 1210 of the tax law, as added by chapter 933
4 of the laws of 1985, is amended to read as follows:

5 [(iv)] (III) Notwithstanding any other provision of law, [the one
6 percent additional tax which] Cattaraugus county [is authorized to adopt
7 pursuant to the opening paragraph of this section] shall not [be
8 imposed] IMPOSE TAX on the retail sale or use of the energy sources and
9 services described in subparagraph (i) of this paragraph AT A RATE
10 GREATER THAN THREE PERCENT.

11 S 4. Subparagraph (iii) of paragraph 3 of subdivision (b) of section
12 1210 of the tax law is REPEALED.

13 S 5. Section 1210-A of the tax law is amended by adding a new subdivi-
14 sion (e) to read as follows:

15 (E) NOTWITHSTANDING ANY CONTRARY PROVISION OF THIS ARTICLE, THE
16 ONE-QUARTER PERCENT RATE OF TAX AUTHORIZED BY THIS SECTION SHALL NOT
17 AFFECT OR BE AFFECTED BY THE RATE OF TAX THE COUNTY OF SUFFOLK IMPOSES
18 OR IS AUTHORIZED TO IMPOSE UNDER ANY OTHER PROVISION OF THIS ARTICLE.

19 S 6. Section 1210-B of the tax law is amended by adding a new subdivi-
20 sion (d) to read as follows:

21 (D) NOTWITHSTANDING ANY CONTRARY PROVISION OF THIS ARTICLE, THE
22 ONE-QUARTER PERCENT RATE OF TAX AUTHORIZED BY THIS SECTION SHALL NOT
23 AFFECT OR BE AFFECTED BY THE RATE OF TAX THE COUNTY OF SUFFOLK IMPOSES
24 OR IS AUTHORIZED TO IMPOSE UNDER ANY OTHER PROVISION OF THIS ARTICLE.

25 S 7. Section 1210-C of the tax law is amended by adding a new subdivi-
26 sion (e) to read as follows:

27 (E) NOTWITHSTANDING ANY CONTRARY PROVISION OF THIS ARTICLE, THE
28 ONE-HALF PERCENT RATE OF TAX AUTHORIZED BY THIS SECTION SHALL NOT AFFECT
29 OR BE AFFECTED BY THE RATE OF TAX THE COUNTY OF SCHENECTADY IMPOSES OR
30 IS AUTHORIZED TO IMPOSE UNDER ANY OTHER PROVISION OF THIS ARTICLE.

31 S 8. Section 1210-D of the tax law is REPEALED.

32 S 9. Section 1210-E of the tax law is REPEALED.

33 S 10. Subdivision (a) of section 1211 of the tax law, as amended by
34 chapter 300 of the laws of 1968, is amended to read as follows:

35 (a) On request by a majority vote of the whole number of the school
36 authorities of the school district or districts which are coterminous
37 with, partly within or wholly within a city having a population of less
38 than one hundred twenty-five thousand, such city is hereby authorized
39 and empowered to adopt and amend local laws imposing for school district
40 purposes the taxes authorized under section twelve hundred ten OF THIS
41 SUBPART, at the rate of one-half, one, one and one-half, two, two and
42 one-half [or], three, THREE AND ONE-QUARTER, THREE AND ONE-HALF, THREE
43 AND THREE-QUARTERS OR FOUR percent which rate shall be uniform for all
44 taxes imposed pursuant to the authority of this section; provided,
45 however, where a city imposes a tax under the authority of both
46 [sections] SUCH SECTION twelve hundred ten and [twelve hundred eleven]
47 THIS SECTION, the aggregate rate of the taxes imposed pursuant to both
48 sections cannot exceed [three] FOUR percent.

49 S 11. Subdivision (a) of section 1212 of the tax law, as amended by
50 section 40 of part S-1 of chapter 57 of the laws of 2009, is amended to
51 read as follows:

52 (a) Any school district which is coterminous with, partly within or
53 wholly within a city having a population of less than one hundred twen-
54 ty-five thousand, is hereby authorized and empowered, by majority vote
55 of the whole number of its school authorities, to impose for school
56 district purposes, within the territorial limits of such school district

1 and without discrimination between residents and nonresidents thereof,
2 the taxes described in subdivision (b) of section eleven hundred five OF
3 THIS CHAPTER (but excluding the tax on prepaid telephone calling
4 services) and the taxes described in clauses (E) and (H) of subdivision
5 (a) of section eleven hundred ten OF THIS CHAPTER, including the transi-
6 tional provisions in subdivision (b) of section eleven hundred six of
7 this chapter, so far as such provisions can be made applicable to the
8 taxes imposed by such school district and with such limitations and
9 special provisions as are set forth in this article, such taxes to be
10 imposed at the rate of one-half, one, one and one-half, two, two and
11 one-half [or], three, THREE AND ONE-QUARTER, THREE AND ONE-HALF, THREE
12 AND THREE-QUARTERS OR FOUR percent which rate shall be uniform for all
13 portions and all types of receipts and uses subject to such taxes. In
14 respect to such taxes, all provisions of the resolution imposing them,
15 except as to rate and except as otherwise provided herein, shall be
16 identical with the corresponding provisions in such article twenty-eight
17 of this chapter, including the applicable definition and exemption
18 provisions of such article, so far as the provisions of such article
19 twenty-eight of this chapter can be made applicable to the taxes imposed
20 by such school district and with such limitations and special provisions
21 as are set forth in this article. The taxes described in subdivision (b)
22 of section eleven hundred five OF THIS CHAPTER (but excluding the tax on
23 prepaid telephone calling service) and clauses (E) and (H) of subdivi-
24 sion (a) of section eleven hundred ten OF THIS CHAPTER, including the
25 transitional provision in subdivision (b) of such section eleven hundred
26 six of this chapter, may not be imposed by such school district unless
27 the resolution imposes such taxes so as to include all portions and all
28 types of receipts and uses subject to tax under such subdivision (but
29 excluding the tax on prepaid telephone calling service) and clauses.
30 Provided, however, that, where a school district imposes such taxes,
31 such taxes shall omit the provision for refund or credit contained in
32 subdivision (d) of section eleven hundred nineteen of this chapter with
33 respect to such taxes described in such subdivision (b) of section elev-
34 en hundred five OF THIS CHAPTER unless such school district elects to
35 provide such provision or, if so elected, to repeal such provision.

36 S 12. Subdivisions (a) and (b) of section 1223 of the tax law, subdi-
37 vision (a) as separately amended by section 8 of part SS-1 of chapter 57
38 and chapter 65 of the laws of 2008, subdivision (b) as separately
39 amended by chapters 4, 8 and 9 of the laws of 2003, are amended to read
40 as follows:

41 (a) (1) No transaction taxable under sections twelve hundred two
42 through twelve hundred four of this article shall be taxed pursuant to
43 this article by any county or by any city located therein, or by both,
44 at an aggregate rate in excess of the highest rate set forth in the
45 applicable subdivision of section twelve hundred one of this article
46 [or, in the case of any taxes imposed].

47 (2) NO TRANSACTION TAXABLE pursuant to the authority of section twelve
48 hundred ten or twelve hundred eleven of this article [(other than taxes
49 imposed by the county of Nassau, Erie, Steuben, Cattaraugus, Suffolk,
50 Oneida, Genesee, Greene, Franklin, Herkimer, Tioga, Orleans, Allegany,
51 Ulster, Albany, Rensselaer, Tompkins, Wyoming, Columbia, Schuyler, Rock-
52 land, Chenango, Monroe, Chemung, Seneca, Sullivan, Wayne, Livingston,
53 Schenectady, Montgomery, Delaware, Clinton, Niagara, Yates, Lewis,
54 Essex, Dutchess, Schoharie, Putnam, Chautauqua, Orange, Oswego, Ontario,
55 Jefferson or Onondaga and by the county of Cortland and the city of
56 Cortland and by the county of Broome and the city of Binghamton and by

1 the county of Cayuga and the city of Auburn and by the county of Otsego
2 and the city of Oneonta and by the county of Madison and the city of
3 Oneida and by the county of Fulton and the city of Gloversville or the
4 city of Johnstown as provided in section twelve hundred ten of this
5 article) at a rate in excess of three percent, except that, in the city
6 of Yonkers, in the city of Mount Vernon, in the city of New Rochelle, in
7 the city of Fulton and in the city of Oswego, the rate may not be in
8 excess of four percent and in the city of White Plains, the rate may not
9 be in excess of three and three-quarters percent and except that in the
10 city of Poughkeepsie in the county of Dutchess, if such county withdraws
11 from the metropolitan commuter transportation district pursuant to
12 section twelve hundred seventy-nine-b of the public authorities law and
13 if the revenues from a three-eighths percent rate of such tax imposed by
14 such county, pursuant to the authority of section twelve hundred ten of
15 this article, are required by local laws, ordinances or resolutions to
16 be set aside for mass transportation purposes, the rate may not be in
17 excess of three and three-eighths percent] SHALL BE TAXED PURSUANT TO
18 SUCH SECTIONS BY ANY COUNTY OR BY ANY CITY LOCATED THEREIN, OR BY BOTH,
19 AT AN AGGREGATE RATE IN EXCESS OF FOUR PERCENT, OTHER THAN TAXES IMPOSED
20 BY A COUNTY OR BY A CITY AS PROVIDED, RESPECTIVELY, IN SUBPARAGRAPH (I)
21 OR (II) OF THE OPENING PARAGRAPH OF SECTION TWELVE HUNDRED TEN OF THIS
22 ARTICLE.

23 (b) If a transaction is taxed by both a county and a city, the rate of
24 tax on such transaction imposed by the county or city, not having prior
25 right thereto pursuant to section twelve hundred twenty-four, shall be
26 deemed to be reduced (or the entire tax eliminated, if necessary) to the
27 extent necessary to comply with the [foregoing] requirement OF PARAGRAPH
28 ONE OR TWO OF SUBDIVISION (A) OF THIS SECTION. A tax imposed by a county
29 upon any transaction, to the extent that it would require a reduction in
30 any tax rate imposed thereon by a city, shall not become effective in
31 respect to any transaction taxed by such city (or in respect of other
32 similar transactions outside of the city which, if occurring in such
33 city, would be subject to such city tax) before the commencement of the
34 city's next succeeding fiscal year and then only if the county shall
35 have given notice to such city of its imposition of a tax on such trans-
36 action at least six months prior to the commencement of such fiscal
37 year, provided however that the local legislative body of such city may
38 waive the requirement of such notice and the postponement of the effec-
39 tive date of such tax. A city tax upon any transaction, to the extent
40 that it would require a reduction in any tax rate imposed by a county
41 thereon, shall not become effective in respect of any transaction taxed
42 by such county before the commencement of the county's next succeeding
43 fiscal year and then only if the city shall have given notice to such
44 county of its imposition of a tax on such transaction at least six
45 months prior to the commencement of such fiscal year, provided, however,
46 that the local legislative body of such county may waive the requirement
47 of such notice and postponement of the effective date of such tax.
48 However, whether or not the six months' notice requirement provided in
49 this section has been waived, a tax imposed pursuant to the authority of
50 section twelve hundred ten or twelve hundred eleven OF THIS ARTICLE
51 shall still be subject to the requirements provided for in the first
52 three sentences of subdivision (d) of such sections and in subdivision
53 (e) of such sections.

54 S 13. Subdivisions (a), (b) and (c) of section 1224 of the tax law, as
55 amended by chapter 426 of the laws of 1968, paragraph 2 of subdivision
56 (a) and paragraph 2 of subdivision (b) as amended by chapter 506 of the

1 laws of 1976, paragraph 1 of subdivision (b) as amended by section 40 of
2 part Y of chapter 63 of the laws of 2000, are amended to read as
3 follows:

4 (a) Where a county contains one or more cities of less than one
5 million, such county shall have prior right to impose:

6 (1) any or all of the taxes described in subdivisions (c), (d) and (e)
7 of section twelve hundred one OF THIS ARTICLE, as authorized by section
8 twelve hundred two OF THIS ARTICLE.

9 (2) all of the taxes described in article twenty-eight OF THIS CHAPTER
10 as authorized by subdivision (a) of section twelve hundred ten OF THIS
11 ARTICLE, to the extent of one-half the maximum rates authorized under
12 such subdivision, except as otherwise provided in this section.

13 (b) Each city in such a county shall have prior right to impose:

14 (1) any or all of the taxes described in subdivisions (b), (d), (e)
15 and (f) of section eleven hundred five OF THIS CHAPTER, and, where the
16 tax described in subdivision (b) of section eleven hundred five OF THIS
17 CHAPTER is imposed, all of the taxes described in clauses (E), (G) and
18 (H) of subdivision (a) of section eleven hundred ten of this chapter, as
19 authorized by subdivision (b) of section twelve hundred ten of this
20 article.

21 (2) all of the taxes described in article twenty-eight OF THIS CHAPTER
22 as authorized by subdivision (a) of section twelve hundred ten OF THIS
23 ARTICLE, or by section twelve hundred eleven OF THIS ARTICLE, to the
24 extent of one-half the maximum aggregate rates authorized under such
25 subdivision (a) and such section twelve hundred eleven, except as other-
26 wise provided in this section.

27 (c) [However] EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, where a
28 county containing a city with a population of one hundred twenty-five
29 thousand or more imposes all of the taxes described in article twenty-
30 eight OF THIS CHAPTER as authorized by subdivision (a) of section twelve
31 hundred ten OF THIS ARTICLE (1) for county purposes and (2) for educa-
32 tional purposes or for allocation and distribution to cities and the
33 area outside cities, in accordance with section twelve hundred sixty-two
34 OF THIS ARTICLE, the county shall have the prior right to impose such
35 taxes for county purposes at A RATE not to exceed [one-third of the
36 maximum rate authorized under subdivision (a) of section twelve hundred
37 ten] ONE PERCENT and prior right to impose such taxes for educational
38 purposes or for such allocation and distribution, or both, at A RATE not
39 to exceed [one-third of such maximum rate] ONE PERCENT. In such event,
40 a city in the county shall have prior right to impose such taxes at A
41 RATE not to exceed [one-third of such maximum rate] ONE PERCENT. TO THE
42 EXTENT THAT SUCH A COUNTY IMPOSES TAX AT THE RATE OF FOUR PERCENT OR
43 LESS, AND SUBDIVISION (E) OF THIS SECTION DOES NOT EXTEND TO THAT COUNTY
44 THE SOLE RIGHT TO IMPOSE A RATE OF TAX IN EXCESS OF THREE PERCENT, THE
45 COUNTY AND ANY CITY IN THAT COUNTY SHALL HAVE THE RESPECTIVE RIGHTS
46 PROVIDED IN PARAGRAPH TWO OF SUBDIVISION (A) OR (B) OF THIS SECTION WITH
47 RESPECT TO THE RATE OF TAX IN EXCESS OF THREE PERCENT, BUT NOT IN EXCESS
48 OF FOUR PERCENT, NOT IMPOSED BY THAT COUNTY.

49 S 14. Subdivisions (d), (e), (f), (g), (h), (i), (j), (k), (l), (m),
50 (n), (o), (p), (q), (r), (t), (u), (v), (w), (x), (y), (z), (z-1), (aa),
51 (bb), (cc), (dd), (ee), (ff) and (gg) of section 1224 of the tax law are
52 REPEALED.

53 S 15. Section 1224 of the tax law is amended by adding four new subdi-
54 visions (d), (e), (f), and (g) to read as follows:

55 (D) FOR PURPOSES OF THIS SECTION, THE TERM "PRIOR RIGHT" SHALL MEAN
56 THE PREFERENTIAL RIGHT TO IMPOSE ANY TAX DESCRIBED IN SECTIONS TWELVE

HUNDRED TWO AND TWELVE HUNDRED THREE, TWELVE HUNDRED TEN AND TWELVE HUNDRED ELEVEN OF THIS ARTICLE AND THEREBY TO PREEMPT SUCH TAX AND TO PRECLUDE ANOTHER MUNICIPAL CORPORATION FROM IMPOSING OR CONTINUING THE IMPOSITION OF SUCH TAX TO THE EXTENT THAT SUCH RIGHT IS EXERCISED. HOWEVER, THE RIGHT OF PREEMPTION SHALL ONLY APPLY WITHIN THE TERRITORIAL LIMITS OF THE TAXING JURISDICTION HAVING THE RIGHT OF PREEMPTION.

(E) EACH OF THE FOLLOWING COUNTIES AND CITIES SHALL HAVE THE SOLE RIGHT TO IMPOSE THE FOLLOWING RATE OF TAX IN EXCESS OF THREE PERCENT, BUT NOT IN EXCESS OF FOUR PERCENT, THAT SUCH COUNTY OR CITY IS AUTHORIZED TO IMPOSE PURSUANT TO THE AUTHORITY OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE, AND SUCH ADDITIONAL RATE OF TAX SHALL NOT BE SUBJECT TO PREEMPTION. NOTHING IN THIS SUBDIVISION SHALL PRECLUDE A COUNTY OR A CITY IN THAT COUNTY FROM IMPOSING A RATE OF TAX IN EXCESS OF THREE PERCENT TO THE EXTENT THAT THIS SUBDIVISION DOES NOT RESERVE A RATE IN EXCESS OF THREE PERCENT TO THE COUNTY OR CITY.

(1) COUNTIES:

(A) ONE PERCENT - ALBANY, ALLEGANY, BROOME, CATTARAUGUS, CAYUGA, CHEMUNG, CHENANGO, CLINTON, COLUMBIA, CORTLAND, DELAWARE, ERIE, FRANKLIN, FULTON, GENESEE, GREENE, HERKIMER, LIVINGSTON, MADISON, MONROE, MONTGOMERY, NASSAU, NIAGARA, ONEIDA, ONONDAGA, ORLEANS, OSWEGO, PUTNAM, RENSSELAER, ROCKLAND, SCHOHARIE, SCHUYLER, SENECA, STEUBEN, SUFFOLK, SULLIVAN, TIOGA, TOMPKINS, ULSTER, WAYNE, WYOMING, YATES.

(B) THREE-QUARTERS OF ONE PERCENT - DUTCHESS, ESSEX, JEFFERSON, LEWIS, ORANGE.

(C) ONE-HALF OF ONE PERCENT - CHAUTAUQUA, ONTARIO, SCHENECTADY.

(D) ONE-QUARTER OF ONE PERCENT - NONE.

(2) CITIES:

(A) ONE PERCENT - FULTON, MOUNT VERNON, NEW ROCHELLE, NEW YORK, YONKERS, OSWEGO.

(B) THREE-QUARTERS OF ONE PERCENT - WHITE PLAINS.

(C) ONE-HALF OF ONE PERCENT - NONE.

(D) ONE-QUARTER OF ONE PERCENT - NONE.

(F) EACH OF THE FOLLOWING COUNTIES AND CITIES SHALL HAVE THE SOLE RIGHT TO IMPOSE THE FOLLOWING RATE OF TAX IN EXCESS OF FOUR PERCENT THAT SUCH COUNTY OR CITY IS AUTHORIZED TO IMPOSE PURSUANT TO THE AUTHORITY OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE. SUCH ADDITIONAL RATE OF TAX SHALL NOT BE SUBJECT TO PREEMPTION.

(1) COUNTIES:

(A) ONE PERCENT - NONE.

(B) THREE-QUARTERS OF ONE PERCENT - ONEIDA.

(C) ONE-HALF OF ONE PERCENT - ALLEGANY.

(D) ONE-QUARTER OF ONE PERCENT - NASSAU.

(2) CITIES:

(A) ONE PERCENT - NONE.

(B) THREE-QUARTERS OF ONE PERCENT - NONE.

(C) ONE-HALF OF ONE PERCENT - NEW YORK.

(D) ONE-QUARTER OF ONE PERCENT - NONE.

(G) EACH OF THE FOLLOWING CITIES IS AUTHORIZED TO PREEMPT THE TAXES IMPOSED PURSUANT TO THE AUTHORITY OF SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE BY THE COUNTY IN WHICH IT IS LOCATED, TO THE EXTENT OF ONE-HALF THE MAXIMUM AGGREGATE RATE AUTHORIZED UNDER SUCH SECTION TWELVE HUNDRED TEN OF THIS ARTICLE: AUBURN, IN CAYUGA COUNTY; CORTLAND, IN CORTLAND COUNTY; GLOVERSVILLE OR JOHNSTOWN, IN FULTON COUNTY; ONEIDA, IN MADISON COUNTY; ONEONTA, IN OTSEGO COUNTY. AS OF THE DATE THIS SUBDIVISION TAKES EFFECT, ANY SUCH PREEMPTION IN EFFECT ON SUCH DATE SHALL CONTINUE IN FULL FORCE AND EFFECT UNTIL THE EFFECTIVE

DATE OF A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED OR AMENDED BY A CITY TO CHANGE SUCH PREEMPTION. ANY PREEMPTION TO TAKE EFFECT UNDER THIS SUBDIVISION AFTER THE DATE THIS SUBDIVISION TAKES EFFECT SHALL BE SUBJECT TO THE NOTICE REQUIREMENTS IN SECTION TWELVE HUNDRED TWENTY-THREE OF THIS PART AND OTHER REQUIREMENTS OF THIS ARTICLE.

S 16. Subdivisions (s) and (hh) of section 1224 of the tax law, subdivision (s) as amended by chapter 117 of the laws of 2004, paragraph 2 of subdivision (s) as amended by section 3-a of part M-1 of chapter 109 of the laws of 2006, subdivision (hh) as added by section 3 of part M-1 of chapter 109 of the laws of 2006, are amended to read as follows:

[(s)] (H) (1) Notwithstanding any other provision of this section, each city in the county of Oswego shall have prior right to impose:

(A) all of the taxes described in article twenty-eight of this chapter as authorized by subdivision (a) of section twelve hundred ten or by section twelve hundred eleven of this article, up to the maximum rate authorized by the opening paragraph of such section twelve hundred ten.

(B) any or all of the taxes described in subdivisions (b), (d), (e) and (f) of section eleven hundred five of this chapter, and, where the tax described in such subdivision (b) of section eleven hundred five is imposed, all of the taxes described in clauses (E), (G) and (H) of subdivision (a) of section eleven hundred ten of this chapter, as authorized by subdivision (b) of section twelve hundred ten of this article.

(2) Notwithstanding any provision of this article, [during any period that] TAX IMPOSED BY the county of Oswego [is authorized to impose an additional rate of tax by] PURSUANT TO THE AUTHORITY OF SUBDIVISION (A) OF section twelve hundred ten of this article[, such county shall have the sole right to impose such additional rate, such additional rate of tax shall be in addition to any other tax which such county may impose or may be imposing pursuant to this article or any other law, and such additional rate of tax] AT THE RATE OF FOUR PERCENT OR LESS shall not be subject to [pre-emption and] PREEMPTION BUT shall apply only in the area of the county outside the cities in such county, provided that such [additional] rate of the county shall apply in a city in such county to the extent the city does not impose tax pursuant to the authority of section twelve hundred ten of this article [at a rate greater than three percent].

[(hh)] (I) Notwithstanding the foregoing provisions of this section or other law to the contrary:

(1) If a county, other than a county to which subdivision (c) of this section applies and other than Oswego county, and a city in the county each impose sales and compensating use taxes pursuant to the authority of subpart B of part one of this article, and

(A) neither elects to tax motor fuel and diesel motor fuel as described in subdivision (m) of section eleven hundred eleven of this chapter, the provisions of paragraph two of subdivisions (a) and (b) of this section, EXCEPT AS OTHERWISE PROVIDED IN SUBDIVISIONS (E) THROUGH (G) OF THIS SECTION, shall apply to their rates of tax on motor fuel and diesel motor fuel in such city; or

(B) both elect to tax motor fuel and diesel motor fuel as described in subdivision (m) of section eleven hundred eleven of this chapter, each shall have the prior right to the taxes on such fuels as described in subdivision (m) of section eleven hundred eleven of this chapter, to the extent of one-half the maximum rate authorized for such county or city, without regard to whether they have chosen the two dollar or three dollar base on which such taxes may be imposed; or

1 (C) only one of them elects to tax motor fuel and diesel motor fuel as
2 described in subdivision (m) of section eleven hundred eleven of this
3 chapter, the one that did not make such election shall have the prior
4 right to impose taxes on such fuels described in subdivision (m) of
5 section eleven hundred eleven of this chapter, to the extent of one-half
6 the maximum rate, and the one that did make such election shall have the
7 prior right to impose taxes on such fuels described in subdivision (m)
8 of section eleven hundred eleven of this chapter, to the extent of one-
9 half the maximum rate authorized for such locality but with regard to
10 whether it chose the two dollar or three dollar base on which such taxes
11 may be imposed.

12 (2) If a county to which subdivision (c) of this section applies and a
13 city in such county each impose sales and compensating use taxes pursu-
14 ant to the authority of subpart B of part one of this article, and

15 (A) neither elects to tax motor fuel and diesel motor fuel as
16 described in subdivision (m) of section eleven hundred eleven of this
17 chapter, the provisions of subdivision (c) of this section shall apply
18 to their rates of tax on motor fuel and diesel motor fuel in such city;
19 or

20 (B) both elect to tax motor fuel and diesel motor fuel as described in
21 subdivision (m) of section eleven hundred eleven of this chapter, the
22 county shall have the prior right to impose taxes on such fuels as
23 described in subdivision (m) of section eleven hundred eleven of this
24 chapter, to the extent of two-thirds, and the city shall have the prior
25 right to impose taxes on such fuels as described in subdivision (m) of
26 section eleven hundred eleven of this chapter, to the extent of one-
27 third, of the maximum rate authorized for such county and city, without
28 regard to whether they have chosen the two dollar or three dollar base
29 on which such taxes may be imposed; or

30 (C) only one of them elects to tax motor fuel and diesel motor fuel as
31 described in subdivision (m) of section eleven hundred eleven of this
32 chapter, if the county did not make such election, it shall have the
33 prior right to impose taxes on such fuels described in subdivision (m)
34 of section eleven hundred eleven of this chapter, to the extent of two-
35 thirds the maximum rate authorized, and the city shall have the prior
36 right to impose taxes on such fuels described in subdivision (m) of
37 section eleven hundred eleven of this chapter, to the extent of one-
38 third the maximum rate authorized for such city but with regard to
39 whether it chose the two dollar or three dollar base on which such tax
40 may be imposed; and, if the city did not make the election, it shall
41 have the prior right to impose taxes on such fuels described in subdivi-
42 sion (m) of section eleven hundred eleven of this chapter, to the extent
43 of one-third the maximum rate authorized, and the county shall have the
44 prior right to impose taxes on such fuels described in subdivision (m)
45 of section eleven hundred eleven of this chapter, to the extent of two-
46 thirds the maximum rate authorized for such county but with regard to
47 whether it chose the two dollar or three dollar base on which such taxes
48 may be imposed.

49 (3) In Oswego county, references in subparagraph (A) of paragraph one
50 of subdivision [(s)] (H) of this section to tax imposed by a city in
51 such county at the maximum rate authorized or in subparagraph (B) of
52 subdivision [(s)] (H) of this section to the taxes described in subdivi-
53 sion (b) of section eleven hundred five of this chapter shall include
54 tax imposed by the city pursuant to any election it makes under subdivi-
55 sion (m) of section eleven hundred eleven of this chapter, regardless of

1 whether such city chooses the two dollar or three dollar base on which
2 such tax may be imposed.

3 (4) Nothing in this subdivision or in subdivision (m) of section elev-
4 en hundred eleven of this chapter shall be construed to affect the
5 authority of a county or city to impose an additional rate of tax pursu-
6 ant to this article, provided that, if a county or city makes the
7 election described in subdivision (m) of section eleven hundred eleven
8 of this chapter, such election shall apply uniformly to any tax it
9 imposes pursuant to the authority of subpart B of part one of this arti-
10 cle, including any additional rate of tax it is authorized to impose.

11 (5) For purposes of this section, the terms "maximum rate authorized"
12 and "maximum rate" shall each have the same meaning as in subdivisions
13 (a)[, (b)] and [(c)] (B) of this section.

14 S 17. Paragraph 2 of subdivision (c) of section 1261 of the tax law,
15 as amended by section 9 of part SS-1 of chapter 57 of the laws of 2008,
16 is amended to read as follows:

17 (2) However, the taxes, penalties and interest from the [additional]
18 one percent rate IN EXCESS OF THREE PERCENT which the city of Yonkers is
19 authorized to impose pursuant to section twelve hundred ten of this
20 article, after the comptroller has reserved such refund fund and such
21 cost shall be paid to the special sales and compensating use tax fund
22 for the city of Yonkers established by section ninety-two-f of the state
23 finance law at the times set forth in the preceding [sentence]
24 PARAGRAPH.

25 S 18. Subdivisions (a) and (b) of section 1262-a of the tax law,
26 subdivision (a) as amended and subdivision (b) as added by chapter 617
27 of the laws of 1992, are amended to read as follows:

28 (a) In the event that the county of Tompkins and the city of Ithaca
29 both impose the same taxes described in section twelve hundred two,
30 twelve hundred three or twelve hundred ten of this chapter, the county
31 shall have power to impose or continue to impose such taxes on the area
32 of the county outside such city up to the maximum rate authorized there-
33 for. In such event, notwithstanding the provisions of [the preceding]
34 section TWELVE HUNDRED SIXTY-TWO OF THIS PART, the portion of the net
35 collections received by the county by reason of its additional rate on
36 such area (CONSIDERED WITHOUT REGARD TO THE PORTION OF ANY COUNTY RATE
37 IN EXCESS OF THREE PERCENT), shall be allocated quarterly to the towns
38 in such area in proportion to their respective populations, and allo-
39 cated between the towns and villages, if any village elects to take its
40 share in cash, in proportion to their respective populations, determined
41 in accordance with the latest decennial federal census or special popu-
42 lation census taken pursuant to section twenty of the general municipal
43 law completed and published prior to the end of the quarter for which
44 the allocation is made.

45 (b) Notwithstanding any other provision of law to the contrary, if the
46 county of Tompkins imposes [the additional one-half or one percent rate
47 of] A tax pursuant to the [provisions] AUTHORITY of SUBDIVISION (A) OF
48 section twelve hundred ten of this article AT A RATE IN EXCESS OF THREE
49 PERCENT, the [net collections received by the] county [of Tompkins on
50 account of such additional rate during the first six months such addi-
51 tional rate is in effect] shall [be retained by the county of Tompkins
52 to be used for any county purpose. Thereafter,] RETAIN seventy-five [per
53 centum] PERCENT of net collections attributable to such [additional]
54 rate [shall be retained by the county of Tompkins] IN EXCESS OF THREE
55 PERCENT, to be used for any county purpose, and SHALL ALLOCATE the
56 remaining twenty-five [per centum] PERCENT of [such] net collections

1 [shall be allocated] FROM SUCH RATE IN EXCESS OF THREE PERCENT BETWEEN
2 THE CITY OF ITHACA AND THE AREA OF THE COUNTY OUTSIDE SUCH CITY as
3 follows:

4 (1) Where the city of Ithaca imposes a tax pursuant to the authority
5 of subdivision (a) of section [one thousand two] TWELVE hundred ten of
6 this article, [that portion received by] the county [on account of the
7 additional tax imposed by the county] SHALL ALLOCATE THE PORTION OF SUCH
8 NET COLLECTIONS ON ACCOUNT OF ITS RATE OF TAX IN EXCESS OF THREE PERCENT
9 within the city of Ithaca [shall be allocated] to the city of Ithaca to
10 be used for any city purpose. Where the city of Ithaca does not impose a
11 tax pursuant to the authority of such subdivision (a) of section [one
12 thousand two] TWELVE hundred ten, the amount required to be allocated to
13 such city, to be used for any city purpose, shall be determined in
14 proportion to such city's population determined as a portion of the
15 county's total population as determined in accordance with the latest
16 decennial federal census or special population census taken pursuant to
17 section twenty of the general municipal law completed and published
18 prior to the end of the quarter for which the allocation is made.

19 (2) The balance of such twenty-five [per centum] PERCENT OF THE COUN-
20 TY'S NET COLLECTIONS FROM ITS TAX IMPOSED AT A RATE IN EXCESS OF THREE
21 PERCENT, after deduction of the amount allocated to the city of Ithaca
22 pursuant to paragraph one of this subdivision, shall be allocated to the
23 towns of such county, and between towns and villages, if any village
24 elects to take its share in cash, in the manner described in subdivision
25 (a) of this section with respect to the area of the county outside the
26 city of Ithaca.

27 S 19. Subdivisions 1 and 2 of section 1262-e of the tax law, as
28 amended by chapter 286 of the laws of 2009, are amended to read as
29 follows:

30 1. Towns and cities. Notwithstanding any other provision of law to the
31 contrary, for the calendar [year] YEARS beginning on January first,
32 nineteen hundred ninety-eight and continuing [through the calendar year
33 beginning on January first, two thousand eleven] ANNUALLY THEREAFTER,
34 the county of Nassau shall enact and establish a local government
35 assistance program for the towns and cities within such county to assist
36 such towns and cities to minimize real property taxes; defray the cost
37 and expense of the treatment, collection, management, disposal, and
38 transportation of municipal solid waste, and to comply with the
39 provisions of chapter two hundred ninety-nine of the laws of nineteen
40 hundred eighty-three; and defray the cost of maintaining conservation
41 and environmental control programs. Such special assistance program for
42 the towns and cities within such county and the funding for such program
43 shall equal [one-third of] the revenues received by such county from the
44 imposition of [the three-quarters percent] ITS sales and COMPENSATING
45 use [tax during] TAXES IMPOSED AT THE RATE OF ONE-QUARTER PERCENT EACH
46 calendar [years two thousand one, two thousand two, two thousand three,
47 two thousand four, two thousand five, two thousand six, two thousand
48 seven, two thousand eight, two thousand nine, two thousand ten, and two
49 thousand eleven additional to the regular three percent rate authorized
50 for such county in section twelve hundred ten of this article] YEAR.
51 The monies for such special local assistance shall be paid and distrib-
52 uted to the towns and cities on a per capita basis using the population
53 figures in the latest decennial federal census. Provided further, that
54 notwithstanding any other law to the contrary, the establishment of such
55 special assistance program shall preclude any city or town within such
56 county from preempting or claiming under any other section of this

1 [chapter] ARTICLE the revenues derived from the [additional] COUNTY'S
2 FIRST THREE-QUARTERS OF ONE PERCENT RATE OF tax IN EXCESS OF THREE
3 PERCENT authorized by section twelve hundred ten of this article.
4 Provided further, that any such town or towns may, by resolution of the
5 town board, apportion all or a part of monies received in such special
6 assistance program to an improvement district or special district
7 account within such town or towns in order to accomplish the purposes of
8 this special assistance program.

9 2. Villages. Notwithstanding any other provision of law to the contra-
10 ry, for [the] calendar [year] YEARS beginning on January first, nineteen
11 hundred ninety-eight and continuing [through the calendar year beginning
12 on January first, two thousand eleven] ANNUALLY THEREAFTER, the county
13 of Nassau, by local law, is hereby empowered to enact and establish a
14 local government assistance program for the villages within such county
15 to assist such villages to minimize real property taxes; defray the cost
16 and expense of the treatment, collection, management, disposal, and
17 transportation of municipal solid waste; and defray the cost of main-
18 taining conservation and environmental control programs. The funding of
19 such local assistance program for the villages within such county may be
20 provided by Nassau county during any calendar year in which such village
21 local assistance program is in effect and shall not exceed one-sixth of
22 the revenues [received] THE COUNTY RECEIVES from [the imposition of the
23 three-quarters percent] ITS sales and COMPENSATING use [tax that are
24 remaining after the towns and cities have received their funding pursu-
25 ant to the provisions of subdivision one of this section] TAXES IMPOSED
26 AT THE RATE OF ONE-HALF OF ONE PERCENT IN EXCESS OF THREE PERCENT. The
27 funding for such village local assistance program shall be paid and
28 distributed to the villages on a per capita basis using the population
29 figures in the latest decennial federal census. Provided further, that
30 the establishment of such village local assistance program shall
31 preclude any village within such county from preempting or claiming
32 under any other section of this [chapter] ARTICLE the revenues derived
33 from the [additional] COUNTY'S FIRST THREE-QUARTERS OF ONE PERCENT RATE
34 OF TAX IN EXCESS OF THREE PERCENT tax authorized by section twelve
35 hundred ten of this article.

36 S 20. Section 1262-g of the tax law, as amended by chapter 168 of the
37 laws of 2009, is amended to read as follows:

38 S 1262-g. Allocation and distribution of net collections from the
39 [additional] one percent rate of sales and compensating use taxes IN
40 EXCESS OF THREE PERCENT in Oneida county. Notwithstanding any contrary
41 provision of law, if the county of Oneida imposes sales and compensating
42 use taxes at a rate which is one percent [additional to] IN EXCESS OF
43 the three percent rate, AS authorized by section twelve hundred ten of
44 this article[, as authorized by such section], (a) where a city in such
45 county imposes tax pursuant to the authority of subdivision (a) of such
46 section twelve hundred ten, such county shall allocate, distribute and
47 pay in cash quarterly to such city one-half of the net collections
48 attributable to such [additional] one percent rate of the county's taxes
49 collected in such city's boundaries; (b) where a city in such county
50 does not impose tax pursuant to the authority of such subdivision (a) of
51 such section twelve hundred ten, such county shall allocate, distribute
52 and pay in cash quarterly to such city not so imposing tax a portion of
53 the COUNTY'S net collections attributable to one-half of [the county's
54 additional] SUCH one percent rate of tax calculated on the basis of the
55 ratio which such city's population bears to the county's total popu-
56 lation, such populations as determined in accordance with the latest

1 decennial federal census or special population census taken pursuant to
2 section twenty of the general municipal law completed and published
3 prior to the end of the quarter for which the allocation is made, which
4 special census must include the entire area of the county; and (c)
5 provided, however, [(1) that such county shall dedicate the first five
6 hundred thousand dollars of net collections attributable to such addi-
7 tional one percent rate of tax received by such county after the county
8 receives in the aggregate eighteen million five hundred thousand dollars
9 of net collections from such [additional] one percent rate of tax
10 imposed for the period September first, nineteen hundred ninety-two,
11 through August thirty-first, nineteen hundred ninety-three, and the
12 first one million five hundred thousand dollars of such net collections
13 after the county receives in the aggregate eighteen million five hundred
14 thousand dollars of such net collections for the period September first,
15 nineteen hundred ninety-three, through August thirty-first, nineteen
16 hundred ninety-four, to an allocation on a per capita basis, utilizing
17 figures from the latest decennial federal census or special population
18 census taken pursuant to section twenty of the general municipal law,
19 completed and published prior to the end of the year for which such
20 allocation is made, which special census must include the entire area of
21 such county, to be allocated and distributed among the towns and cities
22 of Oneida county by appropriation of its board of legislators; and (2)]
23 that such county shall dedicate the first one million five hundred thou-
24 sand dollars of net collections attributable to such [additional] one
25 percent rate of tax received by such county after the county receives in
26 the aggregate eighteen million five hundred thousand dollars of net
27 collections from such [additional] one percent rate of tax imposed for
28 any [of the periods: September first, nineteen hundred ninety-four,
29 through August thirty-first, nineteen hundred ninety-five; September
30 first, nineteen hundred ninety-five through August thirty-first, nine-
31 teen hundred ninety-six; September first, nineteen hundred ninety-six,
32 through August thirty-first, nineteen hundred ninety-seven; September
33 first, nineteen hundred ninety-seven through August thirty-first, nine-
34 teen hundred ninety-eight; September first, nineteen hundred ninety-
35 eight through August thirty-first, nineteen hundred ninety-nine; Septem-
36 ber first, nineteen hundred ninety-nine through August thirty-first, two
37 thousand; September first, two thousand through August thirty-first, two
38 thousand one; September first, two thousand one through August thirty-
39 first, two thousand two; September first, two thousand two through
40 August thirty-first, two thousand three; September first, two thousand
41 three through August thirty-first, two thousand four; September first,
42 two thousand four through August thirty-first, two thousand five,
43 September first, two thousand five through August thirty-first, two
44 thousand six; September first, two thousand six through August thirty-
45 first, two thousand seven, September first, two thousand seven through
46 August thirty-first, two thousand eight; September first, two thousand
47 eight through August thirty-first, two thousand nine; September first,
48 two thousand nine through August thirty-first, two thousand ten; and
49 September first, two thousand ten through August thirty-first, two thou-
50 sand eleven] TWELVE MONTH PERIOD COMMENCING SEPTEMBER FIRST AND ENDING
51 THE FOLLOWING AUGUST THIRTY-FIRST, to an allocation on a per capita
52 basis, utilizing figures from the latest decennial federal census or
53 special population census taken pursuant to section twenty of the gener-
54 al municipal law, completed and published prior to the end of the year
55 for which such allocation is made, which special census must include the
56 entire area of such county, to be allocated and distributed among the

1 towns of Oneida county by appropriation of its board of legislators;
2 provided, further, that nothing herein shall require such board of
3 legislators to make any such appropriation until it has been notified by
4 any town by appropriate resolution and, in any case where there is a
5 village wholly or partly located within a town, a resolution of every
6 such village, embodying the agreement of such town and village or
7 villages upon the amount of such appropriation to be distributed to such
8 village or villages out of the allocation to the town or towns in which
9 it is located.

10 S 21. Section 1262-h of the tax law, as amended by chapter 284 of the
11 laws of 2009, is amended to read as follows:

12 S 1262-h. Allocation and distribution of net collections from the
13 [additional] one percent rate of sales and compensating use taxes IN
14 EXCESS OF THREE PERCENT in Steuben county. Notwithstanding any provision
15 of law to the contrary, of the net collections received by the county of
16 Steuben as a result of the imposition of the [additional] one percent
17 rate of tax IN EXCESS OF THREE PERCENT authorized by section twelve
18 hundred ten of this article [(a) during the period beginning December
19 first, nineteen hundred ninety-three and ending November thirtieth,
20 nineteen hundred ninety-four, the county of Steuben shall pay or cause
21 to be paid to the city of Hornell the sum of two hundred thousand
22 dollars, to the city of Corning the sum of three hundred thousand
23 dollars, and the sum of five hundred thousand dollars to the towns and
24 villages of the county of Steuben, on the basis of the ratio which the
25 full valuation of real property in each town or village bears to the
26 aggregate full valuation of real property in all of the towns and
27 villages in such area. Of the net collections received by the county of
28 Steuben as a result of the imposition of said additional one percent
29 rate of tax authorized by section twelve hundred ten of this article
30 during the period beginning December first, nineteen hundred ninety-four
31 and ending November thirtieth, nineteen hundred ninety-five, the county
32 of Steuben shall pay or cause to be paid to the city of Hornell the sum
33 of three hundred thousand dollars, to the city of Corning the sum of
34 four hundred fifty thousand dollars, and the sum of seven hundred fifty
35 thousand dollars to the towns and villages of the county of Steuben, on
36 the basis of the ratio which the full valuation of real property in each
37 town or village bears to the aggregate full valuation of real property
38 in all of the towns and villages in such area; and (b) during the period
39 beginning December first, nineteen hundred ninety-five and ending Novem-
40 ber thirtieth, two thousand seven, the county of Steuben shall annually
41 pay or cause to be paid to the city of Hornell the sum of five hundred
42 fifty thousand dollars, to the city of Corning the sum of six hundred
43 thousand dollars, and the sum of seven hundred fifty thousand dollars to
44 the towns and villages of the county of Steuben, on the basis of the
45 ratio which the full valuation of real property in each town or village
46 bears to the aggregate full valuation of real property in all of the
47 towns and villages in such area; and during the period beginning Decem-
48 ber first, two thousand seven and ending November thirtieth, two thou-
49 sand nine, the county of Steuben shall annually pay or cause to be paid
50 to the city of Hornell the sum of six hundred ten thousand dollars, to
51 the city of Corning the sum of six hundred fifty thousand dollars, and
52 the sum of seven hundred fifty thousand dollars to the towns and
53 villages of the county of Steuben, on the basis of the ratio which the
54 full valuation of real property in each town or village bears to the
55 aggregate full valuation of real property in all of the towns and
56 villages in such area; and] during the period beginning December first,

1 two thousand [nine] TEN and ending November thirtieth, two thousand
2 eleven, AND CONTINUING ANNUALLY THEREAFTER, the county of Steuben shall
3 annually pay or cause to be paid to the city of Hornell the sum of seven
4 hundred ten thousand dollars, to the city of Corning the sum of seven
5 hundred ten thousand dollars, and the sum of seven hundred fifty thou-
6 sand dollars to the towns and villages of the county of Steuben, on the
7 basis of the ratio which the full valuation of real property in each
8 town or village bears to the aggregate full valuation of real property
9 in all of the towns and villages in such area.

10 S 22. Section 1262-i of the tax law, as amended by chapter 420 of the
11 laws of 2003, is amended to read as follows:

12 S 1262-i. Allocation of net collections from the [additional] one
13 percent rate of sales and compensating use taxes IN EXCESS OF THREE
14 PERCENT in the county of Tioga. Notwithstanding any contrary provision
15 of law, one-half of the net collections received by the county of Tioga
16 from the one percent sales and compensating use taxes in [addition to]
17 EXCESS OF the three percent rate[, each as] authorized by section twelve
18 hundred ten of this article[,], shall be deposited in the general fund of
19 such county and one-half of such collections shall be deposited by the
20 county of Tioga in a capital reserves fund. Disbursements from such
21 capital reserves fund shall solely be made for the purposes of capital
22 projects and repaying any debts incurred for such capital projects in
23 the county of Tioga.

24 S 23. Section 1262-j of the tax law, as amended by chapter 180 of the
25 laws of 1995, subdivision (b) as amended by chapter 27 of the laws of
26 2001, subdivision (c) as amended by chapter 283 of the laws of 2009, is
27 amended to read as follows:

28 S 1262-j. Allocation and distribution of net collections from the
29 [additional] ONE PERCENT RATE OF sales and compensating use taxes IN
30 EXCESS OF THREE PERCENT in Suffolk county. [(a) Notwithstanding any
31 provision of law to the contrary, of the net collections received by the
32 county of Suffolk as a result of the imposition of up to the additional
33 one percent rate of tax authorized by section twelve hundred ten of this
34 chapter during the period beginning January first, nineteen hundred
35 ninety-four and ending December thirty-first, nineteen hundred ninety-
36 five, the county of Suffolk shall allocate such net collections as
37 follows: one-eighth of the net collections received shall be dedicated
38 for public safety purposes; an appropriate amount shall be used to bring
39 the maximum funds dedicated to the sewer stabilization fund to twelve
40 million five hundred thousand dollars annually; and, the balance shall
41 be deposited in the general fund of the county of Suffolk.

42 (b) Notwithstanding any provision of law to the contrary, of the net
43 collections received by the county of Suffolk as a result of the
44 increase of three-quarters of one percent to the tax authorized by
45 section twelve hundred ten of this article for the period beginning
46 January first, nineteen hundred ninety-six and ending May thirty-first,
47 two thousand one, imposed by local laws or resolutions (by simple major-
48 ity) by the county legislature, and signed by the county executive, the
49 county of Suffolk shall allocate such net collections as follows: an
50 amount equal to no less than one-eighth and no more than one-quarter of
51 net collections which would be received from the imposition of a full
52 one percent rate increase, shall be dedicated for public safety purposes
53 and the balance shall be deposited in the general fund of the county of
54 Suffolk.

55 (c)] Notwithstanding any provision of law to the contrary, [of the net
56 collections received by] IF the county of Suffolk [as a result of the

1 increase] IMPOSES SALES AND COMPENSATING USE TAXES AT THE RATE of one
2 percent [to the tax] IN EXCESS OF THREE PERCENT, AS authorized by
3 section twelve hundred ten of this article [for the period beginning
4 June first, two thousand one and ending November thirtieth, two thousand
5 eleven], imposed by local laws or resolutions (by simple majority) by
6 the county legislature, and signed by the county executive, the county
7 of Suffolk shall allocate [such] net collections FROM SUCH ONE PERCENT
8 RATE IN EXCESS OF THREE PERCENT as follows: no less than one-eighth and
9 no more than three-eighths of such net collections received shall be
10 dedicated for public safety purposes and the balance shall be deposited
11 in the general fund of the county of Suffolk.

12 S 24. Subdivision (d) of section 1262-k of the tax law, as added by
13 chapter 117 of the laws of 2004, is amended to read as follows:

14 (d) Subdivisions (a) and (b) of this section shall apply only with
15 respect to taxes imposed at a rate not to exceed three percent by the
16 county of Oswego and by any city in such county and without regard to
17 any [additional] rate of tax IN EXCESS OF THREE PERCENT that such county
18 or any such city may be authorized to or does impose.

19 S 25. Section 1262-l of the tax law, as amended by chapter 155 of the
20 laws of 2009, is amended to read as follows:

21 S 1262-l. Allocation and distribution of net collections from the
22 [additional] ONE PERCENT rate of sales and compensating use tax IN
23 EXCESS OF THREE PERCENT in Rockland county. [1.] Notwithstanding any
24 provision of law to the contrary, if the county of Rockland imposes the
25 [additional five-eighths of] one percent rate of tax IN EXCESS OF THREE
26 PERCENT authorized by section twelve hundred ten of this article [during
27 the period beginning March] EFFECTIVE DECEMBER first, two thousand [two,
28 and ending November thirtieth, two thousand eleven] TEN AND THEREAFTER,
29 such county shall allocate and distribute [twenty percent] (1)
30 ONE-EIGHTH of the net collections from such [additional] ONE PERCENT
31 rate to the towns and villages in the county in accordance with subdivi-
32 sion (c) of section twelve hundred sixty-two of this part on the basis
33 of the ratio which the population of each such town or village bears to
34 such county's total population; and

35 [2. Notwithstanding any provision of law to the contrary, if the coun-
36 ty of Rockland imposes the additional three-eighths of one percent rate
37 of tax authorized by section twelve hundred ten of this article during
38 the period beginning March first, two thousand seven, and ending Novem-
39 ber thirtieth, two thousand eleven, such county shall allocate and
40 distribute sixteen and two-thirds percent] (2) ONE-EIGHTH of the net
41 collections from such [additional] ONE PERCENT rate to the general funds
42 of towns and villages within the county of Rockland with existing town
43 and village police departments [from March first, two thousand seven
44 through December thirty-first, two thousand seven and thirty-three and
45 one-third percent of the net collections from such additional rate from
46 January first, two thousand eight through November thirtieth, two thou-
47 sand eleven. The monies allocated and distributed pursuant to this
48 subdivision shall be allocated and distributed to towns and villages
49 with police departments] on the basis of the number of full-time equiv-
50 alent police officers employed by each police department and shall not
51 be used for salaries heretofore or hereafter negotiated.

52 S 26. Section 1262-l of the tax law, as added by chapter 207 of the
53 laws of 2002, is amended by adding a new subdivision (c) to read as
54 follows:

55 (C) THIS SECTION SHALL APPLY TO TAXES IMPOSED IN WARREN COUNTY ONLY AT
56 THE RATE OF THREE PERCENT OR LESS.

1 S 27. Section 1262-m of the tax law, as amended by chapter 371 of the
2 laws of 2003, is amended to read as follows:

3 S 1262-m. Allocation of net collections from the [additional] one
4 percent rate of sales and compensating use taxes IN EXCESS OF THREE
5 PERCENT in the county of Chenango. Notwithstanding any contrary
6 provision of law, all net collections received by the county of Chenango
7 from the one percent RATE OF sales and compensating use taxes in [addi-
8 tion to] EXCESS OF the three percent rate[, each as] authorized by
9 section twelve hundred ten of this article[,] shall be used, in the
10 first instance, to pay the cost of constructing and repaying any debts
11 incurred in the construction of the Chenango county public safety build-
12 ing project, and any operational costs related to the Chenango county
13 public safety building. Any and all revenue derived from such [addi-
14 tional] one percent RATE OF tax IN EXCESS OF THREE PERCENT, after the
15 construction and debt financing costs of the Chenango county public
16 safety building project annex, and any operational costs related to the
17 Chenango county public safety building are paid, shall be deposited by
18 the county of Chenango in a capital reserves fund. Disbursements from
19 such capital reserves fund shall solely be made for the purposes of
20 capital projects and repaying any debts incurred for such capital
21 projects in the county of Chenango.

22 S 28. Section 1262-n of the tax law, as amended by chapter 149 of the
23 laws of 2009, is amended to read as follows:

24 S 1262-n. Disposition of net collections from the [additional] one
25 percent rate of sales and compensating use taxes IN EXCESS OF THREE
26 PERCENT in the county of Niagara. Notwithstanding any contrary
27 provision of law, if the county of Niagara imposes the [additional] one
28 percent rate of sales and compensating use taxes IN EXCESS OF THREE
29 PERCENT authorized by section twelve hundred ten of this article for
30 [all or] any [portion of the] period beginning [March] ON OR AFTER
31 DECEMBER first, two thousand [three and ending November thirtieth, two
32 thousand eleven] TEN, the county shall use all net collections from such
33 [additional] one percent rate IN EXCESS OF THREE PERCENT to pay the
34 county's expenses for Medicaid[. The] AND SUCH net collections [from the
35 additional one percent rate imposed pursuant to this section] shall be
36 deposited in a special fund to be created by such county separate and
37 apart from any other funds and accounts of the county. Any and all
38 remaining net collections from such [additional] one percent tax IN
39 EXCESS OF THREE PERCENT, after the Medicaid expenses are paid, shall be
40 deposited by the county of Niagara in the general fund of such county
41 for any county purpose.

42 S 29. Section 1262-o of the tax law, as amended by chapter 174 of the
43 laws of 2009, is amended to read as follows:

44 S 1262-o. Disposition of net collections from the [additional]
45 ONE-HALF OF ONE PERCENT rate of sales and compensating use taxes IN
46 EXCESS OF THREE PERCENT in the county of Chautauqua. [Notwithstanding
47 any contrary provision of law, if the county of Chautauqua imposes the
48 additional one and one-quarter percent rate of sales and compensating
49 use taxes authorized by section twelve hundred ten of this article for
50 all or any portion of the period beginning March first, two thousand
51 five and ending August thirty-first, two thousand six, the additional
52 one percent rate authorized by such section for all or any of the period
53 beginning September first, two thousand six and ending November thirti-
54 eth, two thousand seven, the additional three-quarters of one percent
55 rate authorized by such section for all or any of the period beginning
56 December first, two thousand seven and ending November thirtieth, two

1 thousand ten, the county shall allocate one-fifth of the net collections
2 from the additional three-quarters of one percent to the cities, towns
3 and villages in the county on the basis of their respective populations,
4 determined in accordance with the latest decennial federal census or
5 special population census taken pursuant to section twenty of the gener-
6 al municipal law completed and published prior to the end of the quarter
7 for which the allocation is made, and allocate the remainder of the net
8 collections from the additional three-quarters of one percent as
9 follows: (1) to pay the county's expenses for Medicaid and other
10 expenses required by law; (2) to pay for local road and bridge projects;
11 (3) for the purposes of capital projects and repaying any debts incurred
12 for such capital projects in the county of Chautauqua that are not
13 otherwise paid for by revenue received from the mortgage recording tax;
14 and (4) for deposit into a reserve fund for bonded indebtedness estab-
15 lished pursuant to the general municipal law.] Notwithstanding any
16 contrary provision of law, if the county of Chautauqua imposes the addi-
17 tional one-half OF ONE percent rate of sales and compensating use taxes
18 IN EXCESS OF THE THREE PERCENT RATE authorized by [such] section twelve
19 hundred ten OF THIS ARTICLE for [all or] any [of the] period beginning
20 ON OR AFTER December first, two thousand ten [and ending November thir-
21 tieth, two thousand eleven], the county shall allocate three-tenths of
22 the net collections from [the additional] SUCH one-half of one percent
23 RATE to the cities, towns and villages in the county on the basis of
24 their respective populations, determined in accordance with the latest
25 decennial federal census or special population census taken pursuant to
26 section twenty of the general municipal law completed and published
27 prior to the end of the quarter for which the allocation is made, and
28 allocate the remainder of the net collections from [the additional] SUCH
29 one-half of one percent as follows: (1) to pay the county's expenses for
30 Medicaid and other expenses required by law; (2) to pay for local road
31 and bridge projects; (3) for the purposes of capital projects and repay-
32 ing any debts incurred for such capital projects in the county of Chau-
33 tauqua that are not otherwise paid for by revenue received from the
34 mortgage recording tax; and (4) for deposit into a reserve fund for
35 bonded indebtedness established pursuant to the general municipal law.
36 The net collections from [the additional rates imposed pursuant to this
37 section] SUCH ONE-HALF OF ONE PERCENT RATE shall be deposited in a
38 special fund to be created by such county separate and apart from any
39 other funds and accounts of the county to be used for purposes above
40 described.

41 S 30. Section 1262-p of the tax law, as amended by chapter 136 of the
42 laws of 2009, is amended to read as follows:

43 S 1262-p. Disposition of net collections from the [additional] one
44 percent rate of sales and compensating use taxes IN EXCESS OF THREE
45 PERCENT in the county of Livingston. Notwithstanding any contrary
46 provision of law, if the county of Livingston imposes the [additional]
47 one percent rate of sales and compensating use taxes IN EXCESS OF THREE
48 PERCENT authorized by section twelve hundred ten of this article for
49 [all or] any [portion of the] period beginning [June] ON OR AFTER DECEM-
50 BER first, two thousand [three and ending November thirtieth, two thou-
51 sand eleven] TEN, the county shall use all net collections from such
52 [additional] one percent rate to pay the county's expenses for Medicaid.
53 The net collections from [the additional] SUCH one percent rate [imposed
54 pursuant to this section] shall be deposited in a special fund to be
55 created by such county separate and apart from any other funds and
56 accounts of the county. Any and all remaining net collections from such

1 [additional] one percent [tax] RATE, after the Medicaid expenses are
2 paid, shall be deposited by the county of Livingston in the general fund
3 of such county for any county purpose.

4 S 31. Section 1262-q of the tax law, as amended by chapter 13 of the
5 laws of 2008, is amended to read as follows:

6 S 1262-q. Disposition of net collections from the [additional] one
7 percent rate of sales and compensating use taxes IN EXCESS OF THREE
8 PERCENT in the county of Erie. Notwithstanding any provision of law to
9 the contrary, if the county of Erie imposes the [additional] one percent
10 rate of sales and compensating use taxes IN EXCESS OF THREE PERCENT
11 authorized by section twelve hundred ten of this article during [the]
12 ANY period beginning [January] ON OR AFTER DECEMBER first, two thousand
13 [seven and ending November thirtieth, two thousand] ten, the county
14 shall allocate the first twelve million five hundred thousand dollars of
15 the net collections from such [additional] ONE PERCENT rate to the
16 cities of such county and the area in such county outside its cities to
17 be applied or distributed in the same manner and proportion as the net
18 collections for such cities and area are applied or distributed under
19 the revenue distribution agreement entered into pursuant to the authori-
20 ty of subdivision (c) of section twelve hundred sixty-two of this part
21 in effect on January first, two thousand six and subject to all
22 provisions of such agreement governing the net collections for such
23 cities and area and shall retain the remainder of such net collections
24 for any county purpose.

25 S 32. Section 1262-r of the tax law, as added by chapter 374 of the
26 laws of 2006, is amended to read as follows:

27 S 1262-r. Allocation and distribution of certain net collections in
28 the county of Oswego. Notwithstanding any other provision of law to the
29 contrary, if the city of Fulton does not impose any tax pursuant to the
30 authority of section twelve hundred ten of this article: (1) the county
31 of Oswego shall impose sales and compensating use taxes pursuant to the
32 authority of subdivision (a) of section twelve hundred ten of this arti-
33 cle at [the maximum rate authorized therefor] A RATE OF NOT LESS THAN
34 FOUR PERCENT; (2) such county shall, by local law, ordinance or resol-
35 ution, allocate and distribute monthly to the city of Fulton net
36 collections in the amount of five hundred eight thousand eight hundred
37 twenty dollars, commencing on the first day of the first month in which
38 the repeal of such city's taxes takes effect, and continuing monthly
39 unless the city of Fulton imposes tax pursuant to the authority of such
40 section twelve hundred ten; (3) such monthly amount allocated and
41 distributed to such city shall be deemed to be paid from the county's
42 net collections set aside for county purposes and shall not affect the
43 amount of net collections to be allocated and distributed by the county
44 to the area of the county outside the cities in the county pursuant to
45 subdivision (c) of section twelve hundred sixty-two of this part; and
46 (4) such county shall not be required to allocate net collections to the
47 city of Fulton pursuant to subdivision (c) of such section twelve
48 hundred sixty-two unless net collections from the county's sales and
49 compensating use taxes exceed thirty-four million dollars per year, in
50 which case the county shall allocate ten percent of its net collections
51 in excess of thirty-four million dollars on the basis of population to
52 the city of Fulton and such area of the county outside the cities.

53 S 33. Subdivision (b) of section 1262-r of the tax law, as added by
54 chapter 37 of the laws of 2006, is amended to read as follows:

55 (b) The county shall allocate net collections from its taxes imposed
56 at the rate of one and one-half percent pursuant to the authority of

1 section twelve hundred ten of this article and also from [an additional
2 one-eighth] THE FIRST ONE-EIGHTH of one percent rate of [such] ITS taxes
3 [authorized by such section twelve hundred ten] IMPOSED IN EXCESS OF
4 THREE PERCENT during the entire period [in which such additional rate is
5 authorized] THAT THE COUNTY IMPOSES ANY RATE OF TAX IN EXCESS OF THREE
6 PERCENT to the cities, towns and villages in the county (i) on the basis
7 of their respective populations, determined in accordance with the
8 latest decennial federal census or special population census taken
9 pursuant to section twenty of the general municipal law, completed and
10 published prior to the end of the quarter for which the allocation is
11 made, which special census must include the entire area of the county
12 (the "population method"), or (ii) on the basis of the ratio which the
13 full valuation of real property in each city, town and village bears to
14 the aggregate full valuation of real property in all of the cities,
15 towns and villages in such county (the "full valuation method"), or
16 (iii) on the basis of the two thousand four base amounts described in
17 subdivision (d) of this section, or (iv) on the basis of specific
18 amounts set aside for each city in the county, or (v) on the basis of a
19 combination of such methods, provided, that the county shall apply the
20 population method and the full valuation method uniformly throughout the
21 county.

22 S 34. Section 1262-s of the tax law, as amended by chapter 111 of the
23 laws of 2009, is amended to read as follows:

24 S 1262-s. Disposition of net collections from the additional one-quar-
25 ter of one percent rate of sales and compensating use taxes IN EXCESS OF
26 FOUR PERCENT in the county of Herkimer. Notwithstanding any contrary
27 provision of law, if the county of Herkimer imposes the [additional]
28 one-quarter of one percent rate of sales and compensating use taxes IN
29 EXCESS OF FOUR PERCENT authorized by section twelve hundred [ten-E] TEN
30 of this article for [all or] any [portion of the] period beginning ON OR
31 AFTER December first, two thousand [seven and ending November thirtieth,
32 two thousand eleven] TEN, the county shall use all net collections from
33 such [additional] one-quarter of one percent rate to pay the county's
34 expenses for the construction of additional correctional facilities. The
35 net collections from [the additional] SUCH ONE-QUARTER PERCENT rate
36 [imposed pursuant to section twelve hundred ten-E] shall be deposited in
37 a special fund to be created by such county separate and apart from any
38 other funds and accounts of the county. Any and all remaining net
39 collections from such [additional tax] ONE-QUARTER PERCENT RATE, after
40 the expenses of such construction are paid, shall be deposited by the
41 county of Herkimer in the general fund of such county for any county
42 purpose.

43 S 35. The tax law is amended by adding four new sections 1262-t,
44 1262-u, 1262-v, and 1262-w to read as follows:

45 S 1262-T. NET COLLECTIONS FROM ERIE COUNTY'S SALES AND COMPENSATING
46 USE TAXES IMPOSED AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS
47 OF THREE PERCENT. NOTWITHSTANDING ANY LAW TO THE CONTRARY, NET
48 COLLECTIONS FROM ERIE COUNTY'S SALES AND COMPENSATING USE TAXES IMPOSED
49 AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS OF THREE PERCENT
50 SHALL BE PAID TO THE COUNTY, SHALL BE USED BY THE COUNTY SOLELY FOR
51 COUNTY PURPOSES, AND SHALL NOT BE SUBJECT TO ANY AGREEMENT ENTERED INTO
52 BY THE COUNTY AND THE CITIES IN THE COUNTY UNDER SUBDIVISION (C) OF
53 SECTION TWELVE HUNDRED SIXTY-TWO OF THIS PART.

54 S 1262-U. NET COLLECTIONS FROM ONEIDA COUNTY'S SALES AND COMPENSATING
55 USE TAXES IMPOSED AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS
56 OF THREE PERCENT. NOTWITHSTANDING ANY LAW TO THE CONTRARY, NET

1 COLLECTIONS FROM ONEIDA COUNTY'S SALES AND COMPENSATING USE TAXES
2 IMPOSED AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS OF THREE
3 PERCENT SHALL NOT BE SUBJECT TO ANY AGREEMENT ENTERED INTO BY THE COUNTY
4 AND THE CITIES IN THE COUNTY UNDER SUBDIVISION (C) OF SECTION TWELVE
5 HUNDRED SIXTY-TWO OF THIS PART.

6 S 1262-V. NET COLLECTIONS FROM HERKIMER COUNTY'S SALES AND COMPENSAT-
7 ING USE TAXES IMPOSED AT THE RATE OF ONE PERCENT IN EXCESS OF THREE
8 PERCENT. NOTWITHSTANDING ANY LAW TO THE CONTRARY, HERKIMER COUNTY'S ONE
9 PERCENT RATE OF SALES AND COMPENSATING USE TAXES IN EXCESS OF THREE
10 PERCENT SHALL NOT BE SUBJECT TO PREEMPTION PURSUANT TO AN AGREEMENT
11 ENTERED INTO BETWEEN THE COUNTY OF HERKIMER AND THE CITY OF LITTLE FALLS
12 ON APRIL TWELFTH, NINETEEN HUNDRED NINETY-FOUR, AND FILED WITH THE CLERK
13 OF THE COUNTY LEGISLATURE OF THE COUNTY OF HERKIMER.

14 S 1262-W. NET COLLECTIONS FROM A PORTION OF ONTARIO COUNTY'S SALES AND
15 COMPENSATING USE TAXES IMPOSED AT THE RATE OF ONE-HALF OF ONE PERCENT IN
16 EXCESS OF THREE PERCENT. NOTWITHSTANDING ANY LAW TO THE CONTRARY, AFTER
17 ONTARIO COUNTY ALLOCATES NET COLLECTIONS FROM THE FIRST EIGHTH OF ONE
18 PERCENT RATE OF ITS TAXES IN EXCESS OF THREE PERCENT PURSUANT TO THE
19 AUTHORITY OF SECTION TWELVE HUNDRED SIXTY-TWO-R OF THIS PART, THE
20 REMAINDER OF NET COLLECTIONS FROM ONTARIO COUNTY'S SALES AND COMPENSAT-
21 ING USE TAXES IMPOSED AT THE RATE OF ONE-HALF OF ONE PERCENT IN EXCESS
22 OF THREE PERCENT SHALL BE SET ASIDE FOR COUNTY PURPOSES AND SHALL NOT BE
23 SUBJECT TO ANY AGREEMENT ENTERED INTO BY THE COUNTY AND THE CITIES IN
24 THE COUNTY PURSUANT TO THE AUTHORITY OF SUBDIVISION (C) OF SECTION
25 TWELVE HUNDRED SIXTY-TWO OR SUCH SECTION TWELVE HUNDRED SIXTY-TWO-R OF
26 THIS PART.

27 S 36. This act shall take effect December 1, 2010, and shall apply in
28 accordance with the applicable transitional provisions in sections 1106
29 and 1217 of the tax law, provided that:

30 (a) A county, city or school district shall be authorized immediately
31 after this act shall have become a law to adopt or amend local laws,
32 ordinances or resolutions to impose sales and compensating use taxes at
33 a rate in excess of three or four percent pursuant to the authority of
34 this act to take effect December 1, 2010, or thereafter.

35 (b) The local law, ordinance or resolution of Ontario county to impose
36 sales and compensating use taxes at the rate of one-half of one percent
37 in excess of three percent and provisions of this act relating thereto
38 may take effect September 1, 2010, and the local law, ordinance or
39 resolution of the city of White Plains to impose sales and compensating
40 use taxes at the rate of up to one percent in excess of three percent
41 and provisions of this act relating thereto may take effect September 1,
42 2010, provided that Ontario county and the city of White Plains shall
43 each comply with the provisions of subdivisions (d) and (e) of section
44 1210 of the tax law.

45 (c) Section thirty-three of this act and section 1262-x of the tax
46 law, as added by section thirty-five of this act, shall take effect
47 September 1, 2010.