

6648

I N S E N A T E

January 22, 2010

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, in relation to authorizing certain coun-
ties, cities and school districts to impose up to a four percent rate
of sales and compensating use taxes pursuant to the authority of arti-
cle 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 ASSEM-
BLY, 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2 REPEALED and a new opening paragraph is added to read as follows: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:
19 (1) ONE PERCENT - NONE.
20 (2) THREE-QUARTERS OR ONE-HALF OF ONE PERCENT - ONEIDA.
21 (3) ONE-HALF OF ONE PERCENT - ALLEGANY.
22 (4) ONE-QUARTER OF ONE PERCENT - NASSAU.

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

LBD15210-01-0

(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 - CITY OF 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.

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 Subparagraph (iii) of paragraph 3 of subdivision (a) of section 1210 of the tax law is REPEALED and subparagraph (iv) of paragraph 3 of subdivision (a) of section 1210 of the tax law, as added by chapter 933 of the laws of 1985, is amended to read as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

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

7 S 4. Subparagraph (iii) of paragraph 3 of subdivision (b) of section
8 1210 of the tax law is REPEALED.

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

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

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

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

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

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

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

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

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

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

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

48 (a) Any school district which is coterminous with, partly within or
49 wholly within a city having a population of less than one hundred twen-
50 ty-five thousand, is hereby authorized and empowered, by majority vote
51 of the whole number of its school authorities, to impose for school
52 district purposes, within the territorial limits of such school district
53 and without discrimination between residents and nonresidents thereof,
54 the taxes described in subdivision (b) of section eleven hundred five OF
55 THIS CHAPTER (but excluding the tax on prepaid telephone calling
56 services) and the taxes described in clauses (E) and (H) of subdivision

1 (a) of section eleven hundred ten OF THIS CHAPTER, including the transi-
2 tional provisions in subdivision (b) of section eleven hundred six of
3 this chapter, so far as such provisions can be made applicable to the
4 taxes imposed by such school district and with such limitations and
5 special provisions as are set forth in this article, such taxes to be
6 imposed at the rate of one-half, one, one and one-half, two, two and
7 one-half [or], three, THREE AND ONE-QUARTER, THREE AND ONE-HALF, THREE
8 AND THREE-QUARTERS OR FOUR percent which rate shall be uniform for all
9 portions and all types of receipts and uses subject to such taxes. In
10 respect to such taxes, all provisions of the resolution imposing them,
11 except as to rate and except as otherwise provided herein, shall be
12 identical with the corresponding provisions in such article twenty-eight
13 of this chapter, including the applicable definition and exemption
14 provisions of such article, so far as the provisions of such article
15 twenty-eight of this chapter can be made applicable to the taxes imposed
16 by such school district and with such limitations and special provisions
17 as are set forth in this article. The taxes described in subdivision (b)
18 of section eleven hundred five OF THIS CHAPTER (but excluding the tax on
19 prepaid telephone calling service) and clauses (E) and (H) of subdivi-
20 sion (a) of section eleven hundred ten OF THIS CHAPTER, including the
21 transitional provision in subdivision (b) of such section eleven hundred
22 six of this chapter, may not be imposed by such school district unless
23 the resolution imposes such taxes so as to include all portions and all
24 types of receipts and uses subject to tax under such subdivision (but
25 excluding the tax on prepaid telephone calling service) and clauses.
26 Provided, however, that, where a school district imposes such taxes,
27 such taxes shall omit the provision for refund or credit contained in
28 subdivision (d) of section eleven hundred nineteen of this chapter with
29 respect to such taxes described in such subdivision (b) of section elev-
30 en hundred five OF THIS CHAPTER unless such school district elects to
31 provide such provision or, if so elected, to repeal such provision.

32 S. 12. Subdivisions (a) and (b) of section 1223 of the tax law, subdivi-
33 sion (a) as separately amended by section 8 of part SS-1 of chapter 57
34 and chapter 65 of the laws of 2008 and subdivision (b) as separately
35 amended by chapters 4, 8 and 9 of the laws of 2003, are amended to read
36 as follows:

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

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

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

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

50 S 13. Subdivisions (a), (b) and (c) of section 1224 of the tax law, as
51 amended by chapter 426 of the laws of 1968, paragraph 2 of subdivision
52 (a) as amended by chapter 506 of the laws of 1976, paragraph 1 of subdi-
53 vision (b) as amended by section 40 of part Y of chapter 63 of the laws
54 of 2000 and paragraph 2 of subdivision (b) as amended by chapter 506 of
55 the laws of 1976, are amended to read as follows:

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

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

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

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

(1) 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 subdivision (b) of section eleven hundred five OF THIS CHAPTER 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) all of the taxes described in article twenty-eight OF THIS CHAPTER as authorized by subdivision (a) of section twelve hundred ten OF THIS ARTICLE, or by section twelve hundred eleven OF THIS ARTICLE, to the extent of one-half the maximum aggregate rates authorized under such subdivision (a) and such section twelve hundred eleven, except as otherwise provided in this section.

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

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

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

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

1 OF SUCH TAX TO THE EXTENT THAT SUCH RIGHT IS EXERCISED. HOWEVER, THE
2 RIGHT OF PREEMPTION SHALL ONLY APPLY WITHIN THE TERRITORIAL LIMITS OF
3 THE TAXING JURISDICTION HAVING THE RIGHT OF PREEMPTION.

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

13 (1) COUNTIES:

14 (A) ONE PERCENT - ALBANY, ALLEGANY, BROOME, CATTARAUGUS, CHEMUNG,
15 CHENANGO, CLINTON, COLUMBIA, DELAWARE, ERIE, FRANKLIN, GENESEE, GREENE,
16 HERKIMER, LIVINGSTON, MONROE, MONTGOMERY, NASSAU, NIAGARA, ONEIDA, ONON-
17 DAGA, ORLEANS, PUTNAM, RENSSELAER, ROCKLAND, SCHOHARIE, SCHUYLER, SENE-
18 CA, STEUBEN, SUFFOLK, SULLIVAN, TIOGA, TOMPKINS, ULSTER, WAYNE, WYOMING,
19 YATES.

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

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

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

24 (2) CITIES:

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

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

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

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

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

34 (1) COUNTIES:

35 (A) ONE PERCENT - NONE.

36 (B) THREE-QUARTERS OR ONE-HALF OF ONE PERCENT - ONEIDA.

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

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

39 (2) CITIES:

40 (A) ONE PERCENT - NONE.

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

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

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

44 (G) EACH OF THE FOLLOWING CITIES IS AUTHORIZED TO PREEMPT THE TAXES
45 IMPOSED PURSUANT TO THE AUTHORITY OF SUBDIVISION (A) OF SECTION TWELVE
46 HUNDRED TEN OF THIS ARTICLE BY THE COUNTY IN WHICH IT IS LOCATED, TO THE
47 EXTENT OF ONE-HALF THE MAXIMUM AGGREGATE RATE AUTHORIZED UNDER SUCH
48 SECTION TWELVE HUNDRED TEN OF THIS ARTICLE: AUBURN, IN CAYUGA COUNTY;
49 CORTLAND, IN CORTLAND COUNTY; GLOVERSVILLE OR JOHNSTOWN, IN FULTON COUN-
50 TY; ONEIDA, IN MADISON COUNTY; ONEONTA, IN OTSEGO COUNTY. AS OF THE
51 DATE THIS SUBDIVISION TAKES EFFECT, ANY SUCH PREEMPTION IN EFFECT ON
52 SUCH DATE SHALL CONTINUE IN FULL FORCE AND EFFECT UNTIL THE EFFECTIVE
53 DATE OF A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED OR AMENDED BY A
54 CITY TO CHANGE SUCH PREEMPTION. ANY PREEMPTION TO TAKE EFFECT UNDER THIS
55 SUBDIVISION AFTER THE DATE THIS SUBDIVISION TAKES EFFECT SHALL BE

1 SUBJECT TO THE NOTICE REQUIREMENTS IN SECTION TWELVE HUNDRED
2 TWENTY-THREE OF THIS SUBPART AND OTHER REQUIREMENTS OF THIS ARTICLE.

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

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

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

14 (B) 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 such subdivision (b) of section eleven hundred five is
17 imposed, all of the taxes described in clauses (E), (G) and (H) of
18 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) Notwithstanding any provision of this article, [during any period
22 that] TAX IMPOSED BY the county of Oswego [is authorized to impose an
23 additional rate of tax by] PURSUANT TO THE AUTHORITY OF SUBDIVISION (A)
24 OF section twelve hundred ten of this article[, such county shall have
25 the sole right to impose such additional rate, such additional rate of
26 tax shall be in addition to any other tax which such county may impose
27 or may be imposing pursuant to this article or any other law, and such
28 additional rate of tax] AT THE RATE OF FOUR PERCENT OR LESS shall not be
29 subject to [pre-emption and] PREEMPTION BUT shall apply only in the area
30 of the county outside the cities in such county, provided that such
31 [additional] rate of the county shall apply in a city in such county to
32 the extent the city does not impose tax pursuant to the authority of
33 section twelve hundred ten of this article [at a rate greater than three
34 percent].

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

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

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

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

54 (C) only one of them elects to tax motor fuel and diesel motor fuel as
55 described in subdivision (m) of section eleven hundred eleven of this
56 chapter, the one that did not make such election shall have the prior

1 right to impose taxes on such fuels described in subdivision (m) of
2 section eleven hundred eleven of this chapter, to the extent of one-half
3 the maximum rate, and the one that did make such election shall have the
4 prior right to impose taxes on such fuels described in subdivision (m)
5 of section eleven hundred eleven of this chapter, to the extent of one-
6 half the maximum rate authorized for such locality but with regard to
7 whether it chose the two dollar or three dollar base on which such taxes
8 may be imposed.

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

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

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

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

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

55 (4) Nothing in this subdivision or in subdivision (m) of section elev-
56 en hundred eleven of this chapter shall be construed to affect the

1 authority of a county or city to impose an additional rate of tax pursu-
2 ant to this article, provided that, if a county or city makes the
3 election described in subdivision (m) of section eleven hundred eleven
4 of this chapter, such election shall apply uniformly to any tax it
5 imposes pursuant to the authority of subpart B of part one of this arti-
6 cle, including any additional rate of tax it is authorized to impose.

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

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

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

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

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

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

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

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

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

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

1 Provided further, that any such town or towns may, by resolution of the
2 town board, apportion all or a part of monies received in such special
3 assistance program to an improvement district or special district
4 account within such town or towns in order to accomplish the purposes of
5 this special assistance program.

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

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

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

1 special census must include the entire area of the county; and (c)
2 provided, however, [(1) that such county shall dedicate the first five
3 hundred thousand dollars of net collections attributable to such addi-
4 tional one percent rate of tax received by such county after the county
5 receives in the aggregate eighteen million five hundred thousand dollars
6 of net collections from such additional one percent rate of tax imposed
7 for the period September first, nineteen hundred ninety-two, through
8 August thirty-first, nineteen hundred ninety-three, and the first one
9 million five hundred thousand dollars of such net collections after the
10 county receives in the aggregate eighteen million five hundred thousand
11 dollars of such net collections for the period September first, nineteen
12 hundred ninety-three, through August thirty-first, nineteen hundred
13 ninety-four, to an allocation on a per capita basis, utilizing figures
14 from the latest decennial federal census or special population census
15 taken pursuant to section twenty of the general municipal law, completed
16 and published prior to the end of the year for which such allocation is
17 made, which special census must include the entire area of such county,
18 to be allocated and distributed among the towns and cities of Oneida
19 county by appropriation of its board of legislators; and (2)] that such
20 county shall dedicate the first one million five hundred thousand
21 dollars of net collections attributable to such [additional] one percent
22 rate of tax received by such county after the county receives in the
23 aggregate eighteen million five hundred thousand dollars of net
24 collections from such [additional] one percent rate of tax imposed for
25 any [of the periods: September first, nineteen hundred ninety-four,
26 through August thirty-first, nineteen hundred ninety-five; September
27 first, nineteen hundred ninety-five through August thirty-first, nine-
28 teen hundred ninety-six; September first, nineteen hundred ninety-six,
29 through August thirty-first, nineteen hundred ninety-seven; September
30 first, nineteen hundred ninety-seven through August thirty-first, nine-
31 teen hundred ninety-eight; September first, nineteen hundred ninety-
32 eight through August thirty-first, nineteen hundred ninety-nine; Septem-
33 ber first, nineteen hundred ninety-nine through August thirty-first, two
34 thousand; September first, two thousand through August thirty-first, two
35 thousand one; September first, two thousand one through August thirty-
36 first, two thousand two; September first, two thousand two through
37 August thirty-first, two thousand three; September first, two thousand
38 three through August thirty-first, two thousand four; September first,
39 two thousand four through August thirty-first, two thousand five,
40 September first, two thousand five through August thirty-first, two
41 thousand six; September first, two thousand six through August thirty-
42 first, two thousand seven, September first, two thousand seven through
43 August thirty-first, two thousand eight; September first, two thousand
44 eight through August thirty-first, two thousand nine; September first,
45 two thousand nine through August thirty-first, two thousand ten; and
46 September first, two thousand ten through August thirty-first, two thou-
47 sand eleven] TWELVE MONTH PERIOD COMMENCING SEPTEMBER FIRST AND ENDING
48 AUGUST THIRTY-FIRST, to an allocation on a per capita basis, utilizing
49 figures from the latest decennial federal census or special population
50 census taken pursuant to section twenty of the general municipal law,
51 completed and published prior to the end of the year for which such
52 allocation is made, which special census must include the entire area of
53 such county, to be allocated and distributed among the towns of Oneida
54 county by appropriation of its board of legislators; provided, further,
55 that nothing herein shall require such board of legislators to make any
56 such appropriation until it has been notified by any town by appropriate

1 resolution and, in any case where there is a village wholly or partly
2 located within a town, a resolution of every such village, embodying the
3 agreement of such town and village or villages upon the amount of such
4 appropriation to be distributed to such village or villages out of the
5 allocation to the town or towns in which it is located.

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

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

1 the sum of seven hundred ten thousand dollars, and the sum of seven
2 hundred fifty thousand dollars to the towns and villages of the county
3 of Steuben, on the basis of the ratio which the full valuation of real
4 property in each town or village bears to the aggregate full valuation
5 of real property in all of the towns and villages in such area.

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

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

20 S 23. Section 1262-j of the tax law, as amended by chapter 180 of the
21 laws of 1995, subdivision (b) as amended by chapter 27 of the laws of
22 2001 and subdivision (c) as amended by chapter 283 of the laws of 2009,
23 is amended to read as follows:

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

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

51 (c)] Notwithstanding any provision of law to the contrary, [of the net
52 collections received by] IF the county of Suffolk [as a result of the
53 increase] IMPOSE SALES AND COMPENSATING USE TAXES AT THE RATE of one
54 percent [to the tax] IN EXCESS OF THREE PERCENT, AS authorized by
55 section twelve hundred ten of this article [for the period beginning
56 June first, two thousand one and ending November thirtieth, two thousand

eleven], imposed by local laws or resolutions (by simple majority) by the county legislature, and signed by the county executive, the county of Suffolk shall allocate [such] net collections FROM SUCH ONE PERCENT RATE IN EXCESS OF THREE PERCENT as follows: no less than one-eighth and no more than three-eighths of such net collections received shall be dedicated for public safety purposes and the balance shall be deposited in the general fund of the county of Suffolk.

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

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

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

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

[2. Notwithstanding any provision of law to the contrary, if the county of Rockland imposes the additional three-eighths of one percent rate of tax authorized by section twelve hundred ten of this article during the period beginning March first, two thousand seven, and ending November thirtieth, two thousand eleven, such county shall allocate and distribute sixteen and two-thirds percent] (2) ONE-EIGHTH of the net collections from such [additional] ONE PERCENT rate to the general funds of towns and villages within the county of Rockland with existing town and village police departments [from March first, two thousand seven through December thirty-first, two thousand seven and thirty-three and one-third percent of the net collections from such additional rate from January first, two thousand eight through November thirtieth, two thousand eleven. The monies allocated and distributed pursuant to this subdivision shall be allocated and distributed to towns and villages with police departments] on the basis of the number of full-time equivalent police officers employed by each police department and shall not be used for salaries heretofore or hereafter negotiated.

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

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

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

S 1262-m. Allocation of net collections from the [additional] one percent rate of sales and compensating use taxes IN EXCESS OF THREE

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

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

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

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

40 S 1262-o. Disposition of net collections from the [additional] THREE-
41 QUARTERS OF ONE PERCENT rate of sales and compensating use taxes in
42 EXCESS OF THREE PERCENT IN the county of Chautauqua. Notwithstanding
43 any contrary provision of law, if the county of Chautauqua imposes the
44 [additional one and one-quarter percent rate of sales and compensating
45 use taxes authorized by section twelve hundred ten of this article for
46 all or any portion of the period beginning March first, two thousand
47 five and ending August thirty-first, two thousand six, the additional
48 one percent rate authorized by such section for all or any of the period
49 beginning September first, two thousand six and ending November thirti-
50 eth, two thousand seven, the additional] three-quarters of one percent
51 rate OF SALES AND COMPENSATING USE TAXES IN EXCESS OF THE THREE PERCENT
52 RATE authorized by [such] section TWELVE HUNDRED TEN OF THIS ARTICLE for
53 [all or] any [of the] period beginning ON OR AFTER December first, two
54 thousand [seven and ending November thirtieth, two thousand] ten, the
55 county shall allocate one-fifth of the net collections from [the addi-
56 tional] SUCH three-quarters of one percent RATE to the cities, towns and

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

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

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

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

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

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

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

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

52 (b) The county shall allocate net collections from its taxes imposed
53 at the rate of one and one-half percent pursuant to the authority of
54 section twelve hundred ten of this article and also from [an additional
55 one-eighth] THE FIRST ONE-EIGHTH of one percent rate of [such] ITS taxes
56 [authorized by such section twelve hundred ten] IMPOSED IN EXCESS OF

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

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

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

40 S 35. The tax law is amended by adding four new sections 1262-t,
41 1262-u, 1262-v and 1262-w to read as follows:

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

51 S 1262-U. NET COLLECTIONS FROM ONEIDA COUNTY'S SALES AND COMPENSATING
52 USE TAXES IMPOSED AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS
53 OF THREE PERCENT. NOTWITHSTANDING ANY LAW TO THE CONTRARY, NET
54 COLLECTIONS FROM ONEIDA COUNTY'S SALES AND COMPENSATING USE TAXES
55 IMPOSED AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS OF THREE
56 PERCENT SHALL NOT BE SUBJECT TO ANY AGREEMENT ENTERED INTO BY THE COUNTY

1 AND THE CITIES IN THE COUNTY UNDER SUBDIVISION (C) OF SECTION TWELVE
2 HUNDRED SIXTY-TWO OF THIS PART.

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

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

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

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

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

42 (c) Section thirty-three of this act and section 1262-w of the tax
43 law, as added by section thirty-five of this act, shall take effect
44 September 1, 2010.

45 (d) Sections two and eleven of this act shall take effect on the same
46 date and in the same manner as part S-1 of chapter 57 of the laws of
47 2009 takes effect.