

10587

I N A S S E M B L Y

June 7, 2012

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Hooper) --
read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to establishing a local government assistance program for the villages within Nassau county

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

1 Section 1. Subdivision 2 of section 1262-e of the tax law, as amended
2 by chapter 246 of the laws of 2011, is amended and a new subdivision 3
3 is added to read as follows:
4 2. Villages. Notwithstanding any other provision of law to the contra-
5 ry, for the calendar year beginning on January first, nineteen hundred
6 ninety-eight and continuing through the calendar year beginning on Janu-
7 ary first, two thousand [thirteen] TWELVE, the county of Nassau, by
8 local law, is hereby empowered to enact and establish a local government
9 assistance program for the villages within such county to assist such
10 villages to minimize real property taxes; defray the cost and expense of
11 the treatment, collection, management, disposal, and transportation of
12 municipal solid waste; and defray the cost of maintaining conservation
13 and environmental control programs. The funding of such local assistance
14 program for the villages within such county may be provided by Nassau
15 county during any calendar year in which such village local assistance
16 program is in effect and shall not exceed one-sixth of the revenues
17 received from the imposition of the three-quarters percent sales and use
18 tax that are remaining after the towns and cities have received their
19 funding pursuant to the provisions of subdivision one of this section.
20 The funding for such village local assistance program shall be paid and
21 distributed to the villages on a per capita basis using the population
22 figures in the latest decennial federal census. Provided further, that
23 the establishment of such village local assistance program shall
24 preclude any village within such county from preempting or claiming
25 under any other section of this chapter the revenues derived from the
26 additional tax authorized by section twelve hundred ten of this article.
27 3. VILLAGES. NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRA-
28 RY, FOR THE CALENDAR YEAR BEGINNING ON JANUARY FIRST, TWO THOUSAND THIR-

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

LBD15993-01-2

1 TEEN THERE IS HEREBY ESTABLISHED A LOCAL GOVERNMENT ASSISTANCE PROGRAM
2 FOR THE VILLAGES WITHIN NASSAU COUNTY TO ASSIST SUCH VILLAGES TO MINI-
3 MIZE REAL PROPERTY TAXES; DEFRAID THE COST AND EXPENSE OF THE TREATMENT,
4 COLLECTION, MANAGEMENT, DISPOSAL, AND TRANSPORTATION OF MUNICIPAL SOLID
5 WASTE; AND DEFRAID THE COST OF MAINTAINING CONSERVATION AND ENVIRONMENTAL
6 CONTROL PROGRAMS. THE FUNDING OF SUCH LOCAL ASSISTANCE PROGRAM FOR THE
7 VILLAGES WITHIN SUCH COUNTY SHALL BE PROVIDED BY NASSAU COUNTY DURING
8 ANY CALENDAR YEAR IN WHICH SUCH VILLAGE LOCAL ASSISTANCE PROGRAM IS IN
9 EFFECT AND SHALL EQUAL FIVE PERCENT OF THE REVENUES RECEIVED FROM THE
10 IMPOSITION OF THE THREE-QUARTERS PERCENT SALES AND USE TAX THAT ARE
11 REMAINING AFTER THE TOWNS AND CITIES HAVE RECEIVED THEIR FUNDING PURSU-
12 ANT TO THE PROVISIONS OF SUBDIVISION ONE OF THIS SECTION. ONE-THIRD OF
13 REVENUES DEDICATED TO SUCH VILLAGE LOCAL ASSISTANCE PROGRAM SHALL BE
14 DEDICATED TO VILLAGES WITH POPULATIONS IN EXCESS OF FORTY THOUSAND, AND
15 DISTRIBUTED AMONGST SUCH VILLAGES ON A PER CAPITA BASIS USING THE POPU-
16 LATION FIGURES IN THE LATEST DECENNIAL FEDERAL CENSUS. THE REMAINING
17 TWO-THIRDS OF REVENUES FOR SUCH VILLAGE LOCAL ASSISTANCE PROGRAM SHALL
18 BE PAID AND DISTRIBUTED TO THE REMAINING VILLAGES ON A PER CAPITA BASIS
19 USING THE POPULATION FIGURES IN THE LATEST DECENNIAL FEDERAL CENSUS.
20 PROVIDED FURTHER, THAT THE ESTABLISHMENT OF SUCH VILLAGE LOCAL ASSIST-
21 ANCE PROGRAM SHALL PRECLUDE ANY VILLAGE WITHIN SUCH COUNTY FROM PREEMPT-
22 ING OR CLAIMING UNDER ANY OTHER SECTION OF THIS CHAPTER THE REVENUES
23 DERIVED FROM THE ADDITIONAL TAX AUTHORIZED BY SECTION TWELVE HUNDRED TEN
24 OF THIS ARTICLE. NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE
25 CONTRARY, PAYMENTS TO VILLAGES WITH POPULATIONS IN EXCESS OF FORTY THOU-
26 SAND MADE PURSUANT TO THIS SUBDIVISION SHALL BE MADE DIRECTLY FROM THE
27 COMPTROLLER TO SUCH VILLAGES AT THE SAME TIME PAYMENTS ARE MADE PURSUANT
28 TO CLAUSE TWO OF SUBPARAGRAPH (I) OF THE OPENING PARAGRAPH OF SECTION
29 TWELVE HUNDRED TEN OF THIS ARTICLE. THE AMOUNT SO PAYABLE SHALL BE
30 CERTIFIED TO THE COMPTROLLER BY THE COMMISSIONER OR THE COMMISSIONER'S
31 DELEGATE, WHO SHALL NOT BE HELD LIABLE FOR ANY INACCURACY IN SUCH
32 CERTIFICATE. PROVIDED, HOWEVER, ANY SUCH CERTIFICATION MAY BE BASED ON
33 SUCH INFORMATION AS MAY BE AVAILABLE TO THE COMMISSIONER AT THE TIME
34 SUCH CERTIFICATE MUST BE MADE UNDER THIS SECTION AND MAY BE ESTIMATED ON
35 THE BASIS OF PERCENTAGES OR OTHER INDICES CALCULATED FROM DISTRIBUTIONS
36 FOR PRIOR PERIODS.

37 S 2. This act shall take effect immediately.