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

2874

2011-2012 Regular Sessions

I N A S S E M B L Y

January 20, 2011

Introduced by M. of A. CALHOUN -- Multi-Sponsored by -- M. of A. BURLING, CROUCH -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to increasing the maximum sales tax rate for cities and counties 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:

Section 1. The opening paragraph of section 1210 of the tax law, as separately amended by chapters 4, 5, 8 and 9 of the laws of 2003, is amended to read as follows:

Notwithstanding any other provision of law to the contrary, but subject to the limitations and exemptions in part II of this article, any city in this state or county in this state, except a county wholly within a city, acting through its local legislative body, is hereby authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing in any such city or county the following taxes, at the rate of one-half, one, one and one-half, two, two and one-half [or], three [percent], [provided, however, that:] THREE AND ONE-HALF OR FOUR PERCENT.

S 2. Subparagraphs (i), (ii) and (iii) of the opening paragraph of section 1210 of the tax law are REPEALED.

S 3. Subparagraph (iv) of the opening paragraph of section 1210 of the tax law, as amended by section 2 of part BB of chapter 61 of the laws of 2005, is amended to read as follows:

[(iv) with] WITH respect to certain counties in the metropolitan commuter transportation district, if the county of Dutchess, the county of Orange or the county of Rockland withdraws from the metropolitan commuter transportation district pursuant to section twelve hundred seventy-nine-b of the public authorities law, such county is hereby authorized and empowered, in the alternative, to adopt and amend local

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

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laws, ordinances or resolutions imposing such taxes at the rate of five-eighths, seven-eighths, one and one-eighth, one and three-eighths, one and five-eighths, one and seven-eighths, two and one-eighth, two and three-eighths, two and five-eighths, two and seven-eighths, three and one-eighth or three and three-eighths percent if the revenues from a three-eighths percent rate of such tax are required by such local laws, ordinances or resolutions to be set aside for mass transportation purposes; all such taxes to be administered, collected and distributed by the commissioner as provided in subpart B of part III and in part IV of this article:

S 4. Subdivision (a) of section 1223 of the tax law, as amended by chapter 74 of the laws of 2010, is amended to read as follows:

(a) No transaction taxable under sections twelve hundred two through twelve hundred four of this article shall be taxed pursuant to this article by any county or by any city located therein, or by both, at an aggregate rate in excess of the highest rate set forth in the applicable subdivision of section twelve hundred one of this article or, in the case of any taxes imposed pursuant to the authority of section twelve hundred ten or twelve hundred eleven of this article (other than taxes imposed by the county of Nassau, Erie, Steuben, Cattaraugus, Suffolk, Oneida, Genesee, Greene, Franklin, Herkimer, Tioga, Orleans, Allegany, Ulster, Albany, Rensselaer, Tompkins, Wyoming, Columbia, Schuyler, Rockland, Chenango, Monroe, Chemung, Seneca, Sullivan, Wayne, Livingston, Schenectady, Montgomery, Delaware, Clinton, Niagara, Yates, Lewis, Essex, Dutchess, Schoharie, Putnam, Chautauqua, Orange, Oswego, Ontario, Jefferson or Onondaga and by the county of Cortland and the city of Cortland and by the county of Broome and the city of Binghamton and by the county of Cayuga and the city of Auburn and by the county of Otsego and the city of Oneonta and by the county of Madison and the city of Oneida and by the county of Fulton and the city of Gloversville or the city of Johnstown as provided in section twelve hundred ten of this article) at a rate in excess of [three] FOUR percent[, except that, in the city of Yonkers, in the city of Mount Vernon, in the city of New Rochelle, in the city of Fulton and in the city of Oswego, the rate may not be in excess of four percent and in the city of White Plains, the rate may not be in excess of four percent and] except that in the city of Poughkeepsie in the county of Dutchess, if such county withdraws from the metropolitan commuter transportation district pursuant to section twelve hundred seventy-nine-b of the public authorities law and if the revenues from a three-eighths percent rate of such tax imposed by such county, pursuant to the authority of section twelve hundred ten of this article, are required by local laws, ordinances or resolutions to be set aside for mass transportation purposes, the rate may not be in excess of three and three-eighths percent.

S 5. Subdivisions (d), (e), (f), (g), (h), (i), (j), (k), (l), (m), (n), (o), (p), (q), (r), (s), (t), (u), (v), (w), (x), (y), (z), (z-1), (aa), (bb), (cc), (dd), (ee), (ff), (gg) and (hh) of section 1224 of the tax law are REPEALED.

S 6. Section 1262-g, as amended by chapter 168 of the laws of 2009 and sections 1262-h, 1262-i, 1262-j, 1262-k, 1262-l, 1262-m, 1262-n, 1262-o and 1262-p of the tax law are REPEALED.

S 7. This act shall take effect immediately.