

6104

2011-2012 Regular Sessions

I N   A S S E M B L Y

March 7, 2011

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Introduced by M. of A. MAGNARELLI -- read once and referred to the  
Committee on Ways and Means

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

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

1     Section 1. Clause 37 of subparagraph (i) of the opening paragraph of  
2     section 1210 of the tax law, as amended by chapter 152 of the laws of  
3     2009, is amended to read as follows:  
4     (37) the county of Onondaga is hereby further authorized and empowered  
5     to adopt and amend local laws, ordinances or resolutions imposing such  
6     taxes at a rate that is one percent additional to the three percent rate  
7     authorized above in this paragraph for such county for the period begin-  
8     ning September first, two thousand four, and ending November thirtieth,  
9     two thousand [eleven] THIRTEEN;  
10    S 2. Notwithstanding any contrary provision of law, net collections  
11    from the additional one percent rate of sales and compensating use taxes  
12    which may be imposed by the county of Onondaga during the period  
13    commencing December 1, 2011 and ending November 30, 2012, pursuant to  
14    the authority of section 1210 of the tax law, shall not be subject to  
15    any revenue distribution agreement entered into under subdivision (c) of  
16    section 1262 of the tax law, but shall be allocated and distributed or  
17    paid, at least quarterly, as follows: (i) 3% to the county of Onondaga  
18    for any county purpose; (ii) 92.8% to the city of Syracuse; (iii) 2.95%  
19    to the towns of Onondaga county on the basis of population and to the  
20    villages in the area of the county outside the city of Syracuse, in  
21    accordance with subdivision (c) of section 1262 of the tax law; and (iv)  
22    1.25% to the school districts in accordance with subdivision (a) of  
23    section 1262 of the tax law.

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

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1 S 3. Notwithstanding any contrary provision of law, net collections  
2 from the additional one percent rate of sales and compensating use taxes  
3 which may be imposed by the county of Onondaga during the period  
4 commencing December 1, 2012 and ending November 30, 2013, pursuant to  
5 the authority of section 1210 of the tax law, shall not be subject to  
6 any revenue distribution agreement entered into under subdivision (c) of  
7 section 1262 of the tax law, but shall be allocated and distributed or  
8 paid, at least quarterly, as follows: (i) 4.54% to the county of Onon-  
9 daga for any county purpose; (ii) 94.21% to the city of Syracuse; (iii)  
10 0% to the towns of Onondaga county on the basis of population and to the  
11 villages in the area of the county outside the city of Syracuse, in  
12 accordance with subdivision (c) of section 1262 of the tax law; and (iv)  
13 1.25% to the school districts in accordance with subdivision (a) of  
14 section 1262 of the tax law.  
15 S 4. This act shall take effect immediately.