

S. 3996

A. 6264

2011-2012 Regular Sessions

S E N A T E - A S S E M B L Y

March 11, 2011

IN SENATE -- Introduced by Sen. LITTLE -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

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

AN ACT to amend the tax law, in relation to authorizing Clinton county to impose an additional rate of sales and compensating use tax

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

1 Section 1. Clause 36 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 126 of the laws of
3 2009, is amended to read as follows:
4 (36) the county of Clinton is hereby further authorized and empowered
5 to adopt and amend local laws, ordinances or resolutions imposing such
6 taxes at a rate which is[: (i) three-quarters of one percent additional
7 to the three percent rate authorized above in this paragraph for such
8 county for the period beginning June first, two thousand four, and
9 ending November thirtieth, two thousand seven; and (ii)] one percent
10 additional to the three percent rate authorized above in this paragraph
11 for such county for the period beginning December first, two thousand
12 seven, and ending November thirtieth, two thousand [eleven] THIRTEEN;
13 S 2. Subdivision (cc) of section 1224 of the tax law, as amended by
14 chapter 179 of the laws of 2007, is amended to read as follows:
15 (cc) The county of Clinton shall have the sole right to impose the
16 additional one percent rate of tax which such county is authorized to
17 impose pursuant to the authority of section twelve hundred ten of this
18 article. Such additional rate of tax shall be in addition to any other
19 tax which such county may impose or may be imposing pursuant to this
20 article or any other law and such additional rate of tax shall not be
21 subject to preemption. The maximum three percent rate referred to in

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

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1 this section shall be calculated without reference to the additional one
2 percent rate of tax which the county of Clinton is authorized and
3 empowered to adopt pursuant to section twelve hundred ten of this arti-
4 cle. NET COLLECTIONS FROM ANY ADDITIONAL RATE OF SALES AND COMPENSATING
5 USE TAXES WHICH THE COUNTY MAY IMPOSE DURING THE PERIOD COMMENCING
6 DECEMBER FIRST, TWO THOUSAND ELEVEN, AND ENDING NOVEMBER THIRTIETH, TWO
7 THOUSAND THIRTEEN, PURSUANT TO THE AUTHORITY OF SECTION TWELVE HUNDRED
8 TEN OF THIS ARTICLE SHALL BE USED BY THE COUNTY SOLELY FOR COUNTY
9 PURPOSES AND SHALL NOT BE SUBJECT TO ANY REVENUE DISTRIBUTION AGREEMENT
10 ENTERED INTO PURSUANT TO THE AUTHORITY OF SUBDIVISION (C) OF SECTION
11 TWELVE HUNDRED SIXTY-TWO OF THIS ARTICLE.
12 S 3. This act shall take effect immediately.