

6589

2011-2012 Regular Sessions

I N   A S S E M B L Y

March 22, 2011

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

AN ACT to amend chapter 272 of the laws of 1991, amending the tax law  
relating to the method of disposition of sales and compensating use  
tax revenue in Westchester county and enacting the Westchester county  
spending limitation act, in relation to extending the expiration ther-  
eof

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

1     Section 1. Subdivision e of section 4 and sections 5, 7 and 16 of  
2     chapter 272 of the laws of 1991, amending the tax law relating to the  
3     method of disposition of sales and compensating use tax revenue in West-  
4     chester county and enacting the Westchester county spending limitation  
5     act, as amended by chapter 112 of the laws of 2009, are amended to read  
6     as follows:  
7     e. "Spending limitation" means the maximum amount of county spending  
8     established in county fiscal years 1992, 1993, 1994, 1995, 1996, 1997,  
9     1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009,  
10    2010, 2011, [and] 2012, 2013, AND 2014.  
11    S 5. Establishment of annual spending limitation. a. For county fiscal  
12    years 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002,  
13    2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, [and] 2012, 2013,  
14    AND 2014 there shall be in effect an annual spending limitation. The  
15    spending limitation shall be derived from a fixed percentage reflecting  
16    the ratio of base year spending to county personal income. County  
17    personal income for such calculation shall be for the period January 1,  
18    1986 through December 31, 1986. Such percentage shall be applied to  
19    county personal income for the period January 1, 1989 through December  
20    31, 1989, to determine the spending limitation for county fiscal year  
21    1992; to determine the spending limitation for county fiscal year 1993,  
22    such percentage shall be applied to county personal income for the peri-

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

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1 od January 1, 1990 through December 31, 1990; to determine the spending  
2 limitation for county fiscal year 1994, such percentage shall be applied  
3 to county personal income for the period January 1, 1991 through Decem-  
4 ber 31, 1991; to determine the spending limitation for county fiscal  
5 year 1995, such percentage shall be applied to county personal income  
6 for the period January 1, 1992 through December 31, 1992; to determine  
7 the spending limitation for county fiscal year 1996, such percentage  
8 shall be applied to county personal income for the period January 1,  
9 1993 through December 31, 1993; to determine the spending limitation for  
10 county fiscal year 1997, such percentage shall be applied to county  
11 personal income for the period January 1, 1994 through December 31,  
12 1994; to determine the spending limitation for county fiscal year 1998,  
13 such percentage shall be applied to county personal income for the peri-  
14 od January 1, 1995 through December 31, 1995; to determine the spending  
15 limitation for county fiscal year 1999, such percentage shall be applied  
16 to county personal income for the period January 1, 1996 through Decem-  
17 ber 31, 1996; to determine the spending limitation for county fiscal  
18 year 2000, such percentage shall be applied to county personal income  
19 for the period January 1, 1997 through December 31, 1997; to determine  
20 the spending limitation for county fiscal year 2001, such percentage  
21 shall be applied to county personal income for the period January 1,  
22 1998 through December 31, 1998; to determinethe spending limitation for  
23 county fiscal year 2002, such percentage shall be applied to county  
24 personal income for the period January 1, 1999 through December 31,  
25 1999; to determine the spending limitation for county fiscal year 2003,  
26 such percentage shall be applied to county personal income for the peri-  
27 od January 1, 2000 through December 31, 2000; to determine the spending  
28 limitation for county fiscal year 2004, such percentage shall be applied  
29 to county personal income for the period January 1, 2001 through Decem-  
30 ber 31, 2001; to determine the spending limitation for county fiscal  
31 year 2005, such percentage shall be applied to county personal income  
32 for the period January 1, 2002 through December 31, 2002; to determine  
33 the spending limitation for county fiscal year 2006, such percentage  
34 shall be applied to county personal income for the period January 1,  
35 2003 through December 31, 2003; to determine the spending limitation for  
36 the county fiscal year 2007, such percentage shall be applied to county  
37 personal income for the period January 1, 2004 through December 31,  
38 2004; to determine the spending limitation for the county fiscal year  
39 2008, such percentage shall be applied to county personal income for the  
40 period January 1, 2005 through December 31, 2005; to determine the  
41 spending limitation for the county fiscal year 2009, such percentage  
42 shall be applied to county personal income for the period January 1,  
43 2006 through December 31, 2006; to determine the spending limitation for  
44 the county fiscal year 2010, such percentage shall be applied to county  
45 personal income for the period January 1, 2007 through December 31,  
46 2007; to determine the spending limitation for the county fiscal year  
47 2011, such percentage shall be applied to county personal income for the  
48 period January 1, 2008 through December 31, 2008; to determine the  
49 spending limitation for the county fiscal year 2012, such percentage  
50 shall be applied to county personal income for the period January 1,  
51 2009 through December 31, 2009; TO DETERMINE THE SPENDING LIMITATION FOR  
52 THE COUNTY FISCAL YEAR 2013, SUCH PERCENTAGE SHALL BE APPLIED TO COUNTY  
53 PERSONAL INCOME FOR THE PERIOD JANUARY 1, 2010 THROUGH DECEMBER 31,  
54 2010; TO DETERMINE THE SPENDING LIMITATION FOR THE COUNTY FISCAL YEAR  
55 2014, SUCH PERCENTAGE SHALL BE APPLIED TO COUNTY PERSONAL INCOME FOR THE  
56 PERIOD JANUARY 1, 2011 THROUGH DECEMBER 31, 2011.

1 b. The spending limitation shall serve as a statutory cap on county  
2 spending to be reflected in the tentative budget as well as the enacted  
3 budget for county fiscal years beginning in 1992.

4 S 7. Mandatory tax reduction. In the event that the county spending  
5 subject to the spending limitation exceeds such limitation in the adop-  
6 tive county budget for county fiscal year 1992, 1993, 1994, 1995, 1996,  
7 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008,  
8 2009, 2010, 2011,[or] 2012, 2013, OR 2014 then section 1262-b of the tax  
9 law shall be repealed.

10 S 16. This act shall take effect immediately, provided, however, that  
11 sections one through seven of this act shall be in full force and effect  
12 until May 31, [2012] 2014, provided, however, that if the county of  
13 Westchester imposes the tax authorized by section 1210 of the tax law in  
14 excess of three percent, then sections one through seven of this act  
15 shall be deemed repealed; provided that the commissioner of taxation and  
16 finance shall notify the legislative bill drafting commission upon the  
17 repeal of section 1262-b of the tax law pursuant to section seven of the  
18 Westchester county spending limitation act in order that the commission  
19 may maintain an accurate and timely effective data base of the official  
20 text of laws of the state of New York in furtherance of effecting the  
21 provisions of section 44 of the legislative law and section 70-b of the  
22 public officers law.

23 S 2. This act shall take effect immediately.