

7499

2011-2012 Regular Sessions

I N A S S E M B L Y

May 6, 2011

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

AN ACT to amend the tax law, in relation to authorizing Oneida county to impose additional rates of sales and compensating use taxes and providing for allocation and distribution of a portion of net collections from such additional rates

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

1 Section 1. Clause 13 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 168 of the laws of
3 2009, is amended to read as follows:

4 (13) the county of Oneida 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) one percent additional to the three
7 percent rate authorized above in this paragraph for such county for the
8 period beginning September first, nineteen hundred ninety-two and ending
9 November thirtieth, two thousand [eleven] THIRTEEN; and also (ii) at a
10 rate which is three-quarters of one percent or one-half of one percent
11 additional to the three percent rate authorized above in this paragraph,
12 and which is also additional to the one percent rate also authorized
13 above in this clause for such county, for the period beginning December
14 first, two thousand eight and ending November thirtieth, two thousand
15 [eleven] THIRTEEN;

16 S 2. Section 1262-g of the tax law, as amended by chapter 168 of the
17 laws of 2009, is amended to read as follows:

18 S 1262-g. Allocation and distribution of net collections from the
19 additional one percent rate of sales and compensating use taxes in Onei-
20 da county. Notwithstanding any contrary provision of law, if the county
21 of Oneida imposes sales and compensating use taxes at a rate which is
22 one percent additional to the three percent rate authorized by section
23 twelve hundred ten of this article, as authorized by such section, (a)

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

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1 where a city in such county imposes tax pursuant to the authority of
2 subdivision (a) of such section twelve hundred ten, such county shall
3 allocate, distribute and pay in cash quarterly to such city one-half of
4 the net collections attributable to such additional one percent rate of
5 the county's taxes collected in such city's boundaries; (b) where a city
6 in such county does not impose tax pursuant to the authority of such
7 subdivision (a) of such section twelve hundred ten, such county shall
8 allocate, distribute and pay in cash quarterly to such city not so
9 imposing tax a portion of the net collections attributable to one-half
10 of the county's additional one percent rate of tax calculated on the
11 basis of the ratio which such city's population bears to the county's
12 total population, such populations as determined in accordance with the
13 latest decennial federal census or special population census taken
14 pursuant to section twenty of the general municipal law completed and
15 published prior to the end of the quarter for which the allocation is
16 made, which special census must include the entire area of the county;
17 and (c) provided, however, [(1) that such county shall dedicate the
18 first five hundred thousand dollars of net collections attributable to
19 such additional one percent rate of tax received by such county after
20 the county receives in the aggregate eighteen million five hundred thou-
21 sand dollars of net collections from such additional one percent rate of
22 tax imposed for the period September first, nineteen hundred ninety-two,
23 through August thirty-first, nineteen hundred ninety-three, and the
24 first one million five hundred thousand dollars of such net collections
25 after the county receives in the aggregate eighteen million five hundred
26 thousand dollars of such net collections for the period September first,
27 nineteen hundred ninety-three, through August thirty-first, nineteen
28 hundred ninety-four, to an allocation on a per capita basis, utilizing
29 figures from the latest decennial federal census or special population
30 census taken pursuant to section twenty of the general municipal law,
31 completed and published prior to the end of the year for which such
32 allocation is made, which special census must include the entire area of
33 such county, to be allocated and distributed among the towns and cities
34 of Oneida county by appropriation of its board of legislators; and (2)]
35 that such county shall dedicate the first one million five hundred thou-
36 sand dollars of net collections attributable to such additional one
37 percent rate of tax received by such county after the county receives in
38 the aggregate eighteen million five hundred thousand dollars of net
39 collections from such additional one percent rate of tax imposed for any
40 of the periods: [September first, nineteen hundred ninety-four, through
41 August thirty-first, nineteen hundred ninety-five; September first,
42 nineteen hundred ninety-five through August thirty-first, nineteen
43 hundred ninety-six; September first, nineteen hundred ninety-six,
44 through August thirty-first, nineteen hundred ninety-seven; September
45 first, nineteen hundred ninety-seven through August thirty-first, nine-
46 teen hundred ninety-eight; September first, nineteen hundred ninety-
47 eight through August thirty-first, nineteen hundred ninety-nine; Septem-
48 ber first, nineteen hundred ninety-nine through August thirty-first, two
49 thousand; September first, two thousand through August thirty-first, two
50 thousand one; September first, two thousand one through August thirty-
51 first, two thousand two; September first, two thousand two through
52 August thirty-first, two thousand three; September first, two thousand
53 three through August thirty-first, two thousand four; September first,
54 two thousand four through August thirty-first, two thousand five,
55 September first, two thousand five through August thirty-first, two
56 thousand six; September first, two thousand six through August thirty-

1 first, two thousand seven, September first, two thousand seven through
2 August thirty-first, two thousand eight; September first, two thousand
3 eight through August thirty-first, two thousand nine; September first,
4 two thousand nine through August thirty-first, two thousand ten; and
5 September first, two thousand ten through August thirty-first, two thou-
6 sand eleven; SEPTEMBER FIRST, TWO THOUSAND ELEVEN THROUGH AUGUST THIR-
7 TY-FIRST, TWO THOUSAND TWELVE; AND SEPTEMBER FIRST, TWO THOUSAND TWELVE
8 THROUGH AUGUST THIRTY-FIRST, TWO THOUSAND THIRTEEN, to an allocation on
9 a per capita basis, utilizing figures from the latest decennial federal
10 census or special population census taken pursuant to section twenty of
11 the general municipal law, completed and published prior to the end of
12 the year for which such allocation is made, which special census must
13 include the entire area of such county, to be allocated and distributed
14 among the towns of Oneida county by appropriation of its board of legis-
15 lators; provided, further, that nothing herein shall require such board
16 of legislators to make any such appropriation until it has been notified
17 by any town by appropriate resolution and, in any case where there is a
18 village wholly or partly located within a town, a resolution of every
19 such village, embodying the agreement of such town and village or
20 villages upon the amount of such appropriation to be distributed to such
21 village or villages out of the allocation to the town or towns in which
22 it is located.

23 S 3. This act shall take effect immediately.