

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

8425--A

2011-2012 Regular Sessions

I N A S S E M B L Y

June 15, 2011

Introduced by M. of A. RUSSELL -- read once and referred to the Committee on Ways and Means -- recommitted to the Committee on Ways and Means in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to authorizing the county of St. Lawrence to impose an additional one percent of sales and compensating use taxes

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

1 Section 1. Subparagraph (i) of the opening paragraph of section 1210
2 of the tax law is amended by adding a new clause 41 to read as follows:
3 (41) THE COUNTY OF ST. LAWRENCE IS HEREBY FURTHER AUTHORIZED AND
4 EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS
5 IMPOSING SUCH TAXES AT A RATE THAT IS ONE PERCENT ADDITIONAL TO THE
6 THREE PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY
7 FOR THE PERIOD BEGINNING DECEMBER FIRST, TWO THOUSAND TWELVE AND ENDING
8 NOVEMBER THIRTIETH, TWO THOUSAND FOURTEEN;
9 S 2. Subparagraph (iii) of the opening paragraph of section 1210 of
10 the tax law, as amended by chapter 74 of the laws of 2010, is amended to
11 read as follows:
12 (iii) the maximum rate referred to in section twelve hundred twenty-
13 four of this article shall be calculated without reference to the
14 following additional rates authorized in subparagraphs (i) and (ii) of
15 this paragraph: one and one-half percent for the county of Allegany; one
16 percent for the counties of Rensselaer, Erie, Cattaraugus, Wyoming,
17 Ulster, Albany, Suffolk, Greene, Orleans, Franklin, Herkimer, Genesee,
18 Columbia, Schuyler, Chenango, Monroe, Steuben, Chemung, Seneca, Living-
19 ston, Niagara, Yates, Tioga, Montgomery, Delaware, Wayne, Schoharie,
20 Putnam, Clinton, ST. LAWRENCE and Onondaga and the cities of Yonkers,
21 Mount Vernon and New Rochelle; three-quarters of one percent for the

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

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1 counties of Dutchess, Essex, Lewis, Orange, and Jefferson; one percent
2 and three-quarters of one percent or one-half of one percent for the
3 county of Oneida; three-quarters of one percent and one-half of one
4 percent for the county of Nassau; one-half of one percent and one-quarter
5 of one percent and one-quarter of one percent for the city of White
6 Plains; one-half or one percent for the county of Tompkins; three-
7 eighths of one percent and five-eighths of one percent for the county of
8 Rockland; one-half of one percent for the counties of Putnam and Sche-
9 nectady; one-eighth of one percent and three-eighths of one percent for
10 the county of Ontario; one-half of one percent; one-half of one percent
11 for the county of Sullivan; and three-quarters of one percent or one-
12 half of one percent for the county of Chautauqua;

13 S 3. Subdivision (a) of section 1223 of the tax law, as amended by
14 chapter 74 of the laws of 2010, is amended to read as follows:

15 (a) No transaction taxable under sections twelve hundred two through
16 twelve hundred four of this article shall be taxed pursuant to this
17 article by any county or by any city located therein, or by both, at an
18 aggregate rate in excess of the highest rate set forth in the applicable
19 subdivision of section twelve hundred one of this article or, in the
20 case of any taxes imposed pursuant to the authority of section twelve
21 hundred ten or twelve hundred eleven of this article (other than taxes
22 imposed by the county of Nassau, Erie, Steuben, Cattaraugus, Suffolk,
23 Oneida, Genesee, Greene, Franklin, Herkimer, Tioga, Orleans, Allegany,
24 Ulster, Albany, Rensselaer, Tompkins, Wyoming, Columbia, Schuyler, Rock-
25 land, Chenango, Monroe, Chemung, Seneca, Sullivan, Wayne, Livingston,
26 Schenectady, Montgomery, Delaware, Clinton, Niagara, Yates, Lewis,
27 Essex, Dutchess, Schoharie, Putnam, Chautauqua, Orange, Oswego, Ontario,
28 Jefferson, ST. LAWRENCE or Onondaga and by the county of Cortland and
29 the city of Cortland and by the county of Broome and the city of Bing-
30 hamton and by the county of Cayuga and the city of Auburn and by the
31 county of Otsego and the city of Oneonta and by the county of Madison
32 and the city of Oneida and by the county of Fulton and the city of
33 Gloversville or the city of Johnstown as provided in section twelve
34 hundred ten of this article) at a rate in excess of three percent,
35 except that, in the city of Yonkers, in the city of Mount Vernon, in the
36 city of New Rochelle, in the city of Fulton and in the city of Oswego,
37 the rate may not be in excess of four percent and in the city of White
38 Plains, the rate may not be in excess of four percent and except that in
39 the city of Poughkeepsie in the county of Dutchess, if such county with-
40 draws from the metropolitan commuter transportation district pursuant to
41 section twelve hundred seventy-nine-b of the public authorities law and
42 if the revenues from a three-eighths percent rate of such tax imposed by
43 such county, pursuant to the authority of section twelve hundred ten of
44 this article, are required by local laws, ordinances or resolutions to
45 be set aside for mass transportation purposes, the rate may not be in
46 excess of three and three-eighths percent.

47 S 4. Section 1224 of the tax law is amended by adding a new subdivi-
48 sion (ii) to read as follows:

49 (II) THE COUNTY OF ST. LAWRENCE SHALL HAVE THE SOLE RIGHT TO IMPOSE
50 THE ADDITIONAL ONE PERCENT RATE OF TAX WHICH SUCH COUNTY IS AUTHORIZED
51 TO IMPOSE PURSUANT TO THE AUTHORITY OF SECTION TWELVE HUNDRED TEN OF
52 THIS ARTICLE. SUCH ADDITIONAL RATE OF TAX SHALL BE IN ADDITION TO ANY
53 OTHER TAX WHICH SUCH COUNTY MAY IMPOSE OR MAY BE IMPOSING PURSUANT TO
54 THIS ARTICLE OR ANY OTHER LAW AND SUCH ADDITIONAL RATE OF TAX SHALL NOT
55 BE SUBJECT TO PREEMPTION. THE MAXIMUM THREE PERCENT RATE REFERRED TO IN
56 THIS SECTION SHALL BE CALCULATED WITHOUT REFERENCE TO THE ADDITIONAL ONE

1 PERCENT RATE OF TAX WHICH THE COUNTY OF ST. LAWRENCE IS AUTHORIZED AND
2 EMPOWERED TO ADOPT PURSUANT TO SECTION TWELVE HUNDRED TEN OF THIS ARTI-
3 CLE.

4 S 5. Notwithstanding any other provision of law to the contrary, if
5 the county of St. Lawrence enacts or amends a local law, ordinance or
6 resolution to impose, effective on December 1, 2012, the additional one
7 percent additional rate of sales and compensating use taxes authorized
8 by this act, such local law, ordinance or resolution shall take effect
9 in accordance with the provisions of subdivision (d) of section 1210 of
10 the tax law, except that the minimum notice requirements to the commis-
11 sioner of taxation and finance shall be deemed complied with if such
12 county mails by certified or registered mail, a certified copy of such
13 local law, ordinance or resolution to such commissioner at his or her
14 office in Albany on or before November 1, 2012.

15 S 6. This act shall take effect immediately.