

4216

2011-2012 Regular Sessions

I N S E N A T E

March 23, 2011

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

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,

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

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

1 2014, SUCH PERCENTAGE SHALL BE APPLIED TO COUNTY PERSONAL INCOME FOR THE
2 PERIOD JANUARY 1, 2011 THROUGH DECEMBER 31, 2011.

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

6 S 7. Mandatory tax reduction. In the event that the county spending
7 subject to the spending limitation exceeds such limitation in the adop-
8 tive county budget for county fiscal year 1992, 1993, 1994, 1995, 1996,
9 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008,
10 2009, 2010, 2011,[or] 2012, 2013, OR 2014 then section 1262-b of the tax
11 law shall be repealed.

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

25 S 2. This act shall take effect immediately.