

4791

2011-2012 Regular Sessions

I N   S E N A T E

April 25, 2011

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

AN ACT to amend the tax law, in relation to the imposition of additional  
rates of sales and compensating use taxes by Erie County and to repeal  
section 1210-D of the tax law in relation thereto

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

1     Section 1. Clause 4 of subparagraph (i) of the opening paragraph of  
2     section 1210 of the tax law, as amended by chapter 266 of the laws of  
3     2010, is amended to read as follows:  
4     (4) the county of Erie is hereby further authorized and empowered to  
5     adopt and amend local laws, ordinances or resolutions imposing such  
6     taxes (I) at a rate which is one percent additional to the three percent  
7     rate authorized above in this paragraph for such county for the period  
8     beginning January tenth, nineteen hundred eighty-eight and ending Novem-  
9     ber thirtieth, two thousand [eleven] THIRTEEN; AND (II) AT A RATE WHICH  
10    IS THREE-QUARTERS OF ONE PERCENT ADDITIONAL TO THE THREE PERCENT RATE  
11    AUTHORIZED ABOVE IN THIS PARAGRAPH, AND WHICH IS ALSO ADDITIONAL TO THE  
12    ONE PERCENT RATE ALSO AUTHORIZED ABOVE IN THIS CLAUSE FOR SUCH COUNTY,  
13    FOR THE PERIOD BEGINNING DECEMBER FIRST, TWO THOUSAND ELEVEN, AND ENDING  
14    NOVEMBER THIRTIETH, TWO THOUSAND THIRTEEN;  
15    S 2. Section 1210-D of the tax law is REPEALED.  
16    S 3. Subdivision (e) of section 1224 of the tax law, as added by chap-  
17    ter 985 of the laws of 1984, is amended to read as follows:  
18    (e) The county of Erie shall have the sole right to impose the addi-  
19    tional one percent rate AND THE ADDITIONAL THREE-QUARTERS OF ONE PERCENT  
20    RATE of tax which such county is authorized to impose pursuant to the  
21    authority of section twelve hundred ten OF THIS ARTICLE, such additional  
22    [rate] RATES of tax shall be [an] IN addition to any other tax which  
23    such county may impose or may be imposing pursuant to this article or

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

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1 any other law and such additional [rate] RATES of tax shall not be  
2 subject to preemption. The maximum three percent rate referred to in  
3 this section shall be calculated without reference to the additional one  
4 percent rate AND THE ADDITIONAL THREE-QUARTERS OF ONE PERCENT RATE of  
5 tax which the county of Erie is authorized and empowered to adopt pursu-  
6 ant to section twelve hundred ten OF THIS ARTICLE.

7 S 4. Section 1262-q of the tax law, as amended by chapter 266 of the  
8 laws of 2010, is amended to read as follows:

9 S 1262-q. Erie county-disposition of net collections from the one  
10 percent [rate] AND THE THREE-QUARTERS OF ONE PERCENT RATES of sales and  
11 compensating use taxes in excess of three percent. Notwithstanding any  
12 provision of law to the contrary[, if]: (1) IF the county of Erie  
13 imposes the additional one percent rate of sales and compensating use  
14 taxes authorized by ITEM (I) OF CLAUSE (4) OF SUBPARAGRAPH (I) OF THE  
15 OPENING PARAGRAPH OF section twelve hundred ten of this article during  
16 the period beginning January first, two thousand seven, or thereafter,  
17 the county shall allocate each calendar year the first twelve million  
18 five hundred thousand dollars of the net collections from such one  
19 percent rate to the cities of such county and the area in such county  
20 outside its cities to be applied or distributed in the same manner and  
21 proportion as the net collections for such cities and area are applied  
22 or distributed under the revenue distribution agreement entered into  
23 pursuant to the authority of subdivision (c) of section twelve hundred  
24 sixty-two of this part in effect on January first, two thousand six, and  
25 subject to all provisions of such agreement governing the net  
26 collections for such cities and area and shall retain the remainder of  
27 such net collections for any county purpose.

28 (2) NET COLLECTIONS FROM THE ADDITIONAL THREE-QUARTERS OF ONE PERCENT  
29 RATE OF SALES AND COMPENSATING USE TAXES WHICH THE COUNTY MAY IMPOSE  
30 DURING THE PERIOD COMMENCING DECEMBER FIRST, TWO THOUSAND ELEVEN, AND  
31 ENDING NOVEMBER THIRTIETH, TWO THOUSAND THIRTEEN, PURSUANT TO THE  
32 AUTHORITY OF ITEM (II) OF CLAUSE (4) OF SUBPARAGRAPH (I) OF THE OPENING  
33 PARAGRAPH OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE SHALL BE USED BY  
34 THE COUNTY SOLELY FOR COUNTY PURPOSES AND SHALL NOT BE SUBJECT TO ANY  
35 REVENUE DISTRIBUTION AGREEMENT THE COUNTY ENTERED INTO PURSUANT TO THE  
36 AUTHORITY OF SUBDIVISION (C) OF SECTION TWELVE HUNDRED SIXTY-TWO OF THIS  
37 PART.

38 S 5. This act shall take effect immediately, provided that section two  
39 of this act shall take effect December first, two thousand eleven.