

5361

2011-2012 Regular Sessions

I N   S E N A T E

May 11, 2011

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Introduced by Sen. OPPENHEIMER -- read twice and ordered printed, and  
when printed to be committed to the Committee on Energy and Telecommu-  
nications

AN ACT to amend the general city law, in relation to authorizing the  
city of New Rochelle to impose certain taxes on utilities

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

1     Section 1. The opening paragraph of section 20-b of the general city  
2     law, as amended by chapter 287 of the laws of 1979, is amended to read  
3     as follows:  
4     Notwithstanding any other provisions of law to the contrary, any city  
5     of this state, acting through its local legislative body, is hereby  
6     authorized and empowered to adopt and amend local laws imposing in any  
7     such city a tax such as was imposed by section one hundred eighty-six-a  
8     of the tax law, in effect on January first, nineteen hundred fifty-nine,  
9     except that the rate thereof shall not exceed one per centum of gross  
10    income or of gross operating income, as the case may be, and may make  
11    provision for the collection thereof by the chief fiscal officer of such  
12    city; provided, however, that the rate of such tax imposed by the cities  
13    of Rochester, Buffalo [and], Yonkers AND NEW ROCHELLE shall not exceed  
14    three per centum of gross income or gross operating income, as the case  
15    may be; and provided further that nothing herein contained shall be  
16    construed so as to prevent any city from adopting local laws exempting  
17    from such tax omnibus corporations subject to the supervision of the  
18    state department of public service [under article three-a of the public  
19    service law]. A tax imposed pursuant to this section shall have applica-  
20    tion only within the territorial limits of any such city, and shall be  
21    in addition to any and all other taxes. This section shall not authorize  
22    the imposition of a tax on any transaction originating or consummated  
23    outside of the territorial limits of any such city, notwithstanding that  
24    some act be necessarily performed with respect to such transaction with-  
25    in such limits.  
26    S 2. This act shall take effect immediately.

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

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