

2011-2012 Regular Sessions

S E N A T E - A S S E M B L Y

January 27, 2011

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

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

AN ACT to amend the tax law, in relation to requiring a revenue distribution agreement for equitable allocation within the county of Suffolk for public safety purposes of sales and compensating use tax

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

1 Section 1. Subdivision (c) of section 1262-j of the tax law, as
2 amended by chapter 283 of the laws of 2009, is amended to read as
3 follows:
4 (c) Notwithstanding any provision of law to the contrary, of the net
5 collections received by the county of Suffolk as a result of the
6 increase of one percent to the tax authorized by section twelve hundred
7 ten of this article for the period beginning June first, two thousand
8 one and ending November thirtieth, two thousand [eleven] THIRTEEN,
9 imposed by local laws or resolutions (by simple majority) by the county
10 legislature, and signed by the county executive, the county of Suffolk
11 shall allocate such net collections as follows: no less than one-eighth
12 and no more than three-eighths of such net collections received shall be
13 dedicated for public safety purposes and the balance shall be deposited
14 in the general fund of the county of Suffolk. COMMENCING DECEMBER
15 FIRST, TWO THOUSAND ELEVEN, THE NET COLLECTIONS RECEIVED THAT ARE DEDI-
16 CATED TO PUBLIC SAFETY PURPOSES FROM THE ADDITIONAL RATES IMPOSED PURSU-
17 ANT TO THIS SECTION SHALL BE DEPOSITED IN A SPECIAL FUND TO BE CREATED
18 BY SUCH COUNTY SEPARATE AND APART FROM ANY OTHER FUNDS AND ACCOUNTS OF
19 THE COUNTY TO BE USED FOR GENERAL FUND PURPOSES. IF THE COUNTY ALLOCATES
20 MONIES FROM SUCH SPECIAL FUND FOR PROPERTY TAX STABILIZATION AND RELIEF

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

1 TO THE SUFFOLK COUNTY POLICE DISTRICT, THEN THE COUNTY SHALL ALLOCATE
2 MONIES TO THE TOWNS AND VILLAGES WHICH ARE NOT PART OF THE SUFFOLK COUN-
3 TY POLICE DISTRICT IN ORDER TO ENSURE EQUITABLE DISTRIBUTION
4 COUNTY-WIDE. THE ALLOCATIONS FROM THE SPECIAL FUND CREATED PURSUANT TO
5 THIS SECTION SHALL BE SUBJECT TO A REVENUE DISTRIBUTION AGREEMENT
6 ENTERED INTO PURSUANT TO THE AUTHORITY OF SUBDIVISION (C) OF SECTION
7 TWELVE HUNDRED SIXTY-TWO OF THIS PART IN ORDER TO ENSURE PROPERTY TAX
8 RELIEF ON A COUNTY-WIDE BASIS. THE REVENUE DISTRIBUTION AGREEMENT SHALL
9 BE CODIFIED IN THE COUNTY CHARTER AND REMAIN IN EFFECT AS LONG AS SUCH
10 SALES AND COMPENSATING USE TAX COMPONENT IS IN EFFECT, OR ANY SUCCESSOR
11 COMPONENT, FOR SUCH PUBLIC SAFETY PURPOSES. THE AMOUNTS TO BE ALLOCATED
12 IN REDUCTION OF THE SUFFOLK COUNTY POLICE DISTRICT TAXES AND TO THE
13 TOWNS AND VILLAGES WHICH ARE NOT PART OF THE SUFFOLK COUNTY POLICE
14 DISTRICT SHALL BE DETERMINED ON EITHER: (1) THE BASIS OF THE RESPECTIVE
15 POPULATIONS OF THE SEVERAL TOWNS AND VILLAGES IN SUCH COUNTY, DETERMINED
16 IN ACCORDANCE WITH THE LATEST FEDERAL CENSUS OR SPECIAL POPULATION
17 CENSUS TAKEN PURSUANT TO SECTION TWENTY OF THE GENERAL MUNICIPAL LAW,
18 COMPLETED AND PUBLISHED PRIOR TO THE END OF THE QUARTER FOR WHICH THE
19 ALLOCATION IS MADE, WHICH SPECIAL POPULATION MUST INCLUDE THE ENTIRE
20 AREA OF THE COUNTY; OR (2) THE BASIS OF THE NINETEEN HUNDRED NINETY-FOUR
21 AMOUNTS ALLOCATED AND UNIFORMLY INCREASING IN PROPORTIONALITY ACROSS THE
22 COUNTY AND TAKING INTO ACCOUNT ANY SUCCESSOR COMPONENT FOR THE SALES AND
23 COMPENSATING USE TAX, NOTWITHSTANDING ANY YEAR OF INEQUITABLE DISTRIB-
24 UTION BY THE COUNTY OF SUFFOLK TO TOWNS AND VILLAGES OUTSIDE OF THE
25 SUFFOLK COUNTY POLICE DISTRICT. HOWEVER, IF THE COUNTY ALLOCATES MONIES
26 FROM SUCH SPECIAL FUND DIRECTLY TO THE GENERAL FUND TO REDUCE THE TAX
27 LEVY FOR COUNTY-WIDE PUBLIC SAFETY PURPOSES, THE CORRESPONDING PROPERTY
28 TAX RELIEF IS PROVIDED ON A COUNTY-WIDE BASIS AND ON THE BASIS OF FULL
29 VALUATION OF REAL PROPERTY AND NO FURTHER REVENUE DISTRIBUTION AGREEMENT
30 IS REQUIRED.

31 S 2. This act shall take effect immediately with allocation and
32 distributions of net collections to be proposed within the 2011 budget
33 of the county of Suffolk.