

3796

2011-2012 Regular Sessions

I N   S E N A T E

March 4, 2011

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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 the tax law, in relation to extending the period during which the city of White Plains is authorized to impose an additional one-half of one percent, an additional one-quarter of one percent rate of sales and compensating use tax and an additional one-quarter of one percent rate 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. Clause 3 of subparagraph (ii) of the opening paragraph of  
2     section 1210 of the tax law, as amended by chapter 74 of the laws of  
3     2010, is amended to read as follows:  
4     (3) the city of White Plains is hereby further authorized and  
5     empowered to adopt and amend local laws, ordinances or resolutions  
6     imposing such taxes at a rate which is: (i) one-half of one percent  
7     additional to the three percent rate authorized above in this paragraph  
8     for such city for the period beginning September first, nineteen hundred  
9     ninety-three and ending August thirty-first, two thousand [eleven] THIR-  
10    TEEN; and (ii) an additional one-quarter of one percent in addition to  
11    the other rates authorized in this paragraph for such city for the peri-  
12    od beginning March first, two thousand eight and ending August thirty-  
13    first, two thousand [eleven] THIRTEEN; and (iii) an additional one-quar-  
14    ter of one percent in addition to the other rates authorized in this  
15    paragraph for such city for the period beginning June first, two thou-  
16    sand ten and ending August thirty-first, two thousand [eleven] THIRTEEN;  
17    S 2. Notwithstanding the provisions of subdivision (d) of section  
18    1210 of the tax law or any other provision of law, local law, rule or  
19    regulation to the contrary, a local law, ordinance or resolution enacted  
20    or amended pursuant to the authority of this act, imposing an additional  
21    rate of tax in the city of White Plains, shall become effective in

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

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1 accordance with the provisions of subdivision (d) of section 1210 of the  
2 tax law, except that the certified copy of such local law, ordinance or  
3 resolution which must be mailed by certified or registered mail to the  
4 commissioner of taxation and finance at the commissioner's office in  
5 Albany must be so mailed at least twenty-one days prior to the date on  
6 which such local law, ordinance or resolution is to take effect.

7 S 3. The estimated revenue from the additional one-quarter of one  
8 percent rate of tax first authorized by chapter seventy-four of the laws  
9 of two thousand ten to be imposed by the city of White Plains, which is  
10 expected to be received during a fiscal year of such city and which is  
11 included in the annual budget, as finally adopted, of such city, for  
12 that fiscal year, shall be paid into the contingency and tax stabiliza-  
13 tion reserve fund of such city as provided by budgetary appropriation of  
14 such city, subject to all the limitations and other provisions of  
15 section 6-e of the general municipal law.

16 S 4. This act shall take effect immediately.