

4867

2011-2012 Regular Sessions

I N S E N A T E

April 27, 2011

Introduced by COMMITTEE ON RULES -- 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 authorizing Oneida county to impose additional rates of sales and compensating use taxes and providing for allocation and distribution of a portion of net collections from such additional rates

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

1 Section 1. Clause 13 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 168 of the laws of
3 2009, is amended to read as follows:
4 (13) the county of Oneida is hereby further authorized and empowered
5 to adopt and amend local laws, ordinances or resolutions imposing such
6 taxes at a rate which is: (i) one percent additional to the three
7 percent rate authorized above in this paragraph for such county for the
8 period beginning September first, nineteen hundred ninety-two and ending
9 November thirtieth, two thousand [eleven] THIRTEEN; and also (ii) at a
10 rate which is three-quarters of one percent or one-half of one percent
11 additional to the three percent rate authorized above in this paragraph,
12 and which is also additional to the one percent rate also authorized
13 above in this clause for such county, for the period beginning December
14 first, two thousand eight and ending November thirtieth, two thousand
15 [eleven] THIRTEEN;
16 S 2. Section 1262-g of the tax law, as amended by chapter 168 of the
17 laws of 2009, is amended to read as follows:
18 S 1262-g. Allocation and distribution of net collections from the
19 additional one percent rate of sales and compensating use taxes in Onei-
20 da county. Notwithstanding any contrary provision of law, if the county
21 of Oneida imposes sales and compensating use taxes at a rate which is
22 one percent additional to the three percent rate authorized by section

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

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1 twelve hundred ten of this article, as authorized by such section, (a)
2 where a city in such county imposes tax pursuant to the authority of
3 subdivision (a) of such section twelve hundred ten, such county shall
4 allocate, distribute and pay in cash quarterly to such city one-half of
5 the net collections attributable to such additional one percent rate of
6 the county's taxes collected in such city's boundaries; (b) where a city
7 in such county does not impose tax pursuant to the authority of such
8 subdivision (a) of such section twelve hundred ten, such county shall
9 allocate, distribute and pay in cash quarterly to such city not so
10 imposing tax a portion of the net collections attributable to one-half
11 of the county's additional one percent rate of tax calculated on the
12 basis of the ratio which such city's population bears to the county's
13 total population, such populations as determined in accordance with the
14 latest decennial federal census or special population census taken
15 pursuant to section twenty of the general municipal law completed and
16 published prior to the end of the quarter for which the allocation is
17 made, which special census must include the entire area of the county;
18 and (c) provided, however, [(1) that such county shall dedicate the
19 first five hundred thousand dollars of net collections attributable to
20 such additional one percent rate of tax received by such county after
21 the county receives in the aggregate eighteen million five hundred thou-
22 sand dollars of net collections from such additional one percent rate of
23 tax imposed for the period September first, nineteen hundred ninety-two,
24 through August thirty-first, nineteen hundred ninety-three, and the
25 first one million five hundred thousand dollars of such net collections
26 after the county receives in the aggregate eighteen million five hundred
27 thousand dollars of such net collections for the period September first,
28 nineteen hundred ninety-three, through August thirty-first, nineteen
29 hundred ninety-four, to an allocation on a per capita basis, utilizing
30 figures from the latest decennial federal census or special population
31 census taken pursuant to section twenty of the general municipal law,
32 completed and published prior to the end of the year for which such
33 allocation is made, which special census must include the entire area of
34 such county, to be allocated and distributed among the towns and cities
35 of Oneida county by appropriation of its board of legislators; and (2)]
36 that such county shall dedicate the first one million five hundred thou-
37 sand dollars of net collections attributable to such additional one
38 percent rate of tax received by such county after the county receives in
39 the aggregate eighteen million five hundred thousand dollars of net
40 collections from such additional one percent rate of tax imposed for any
41 of the periods: [September first, nineteen hundred ninety-four, through
42 August thirty-first, nineteen hundred ninety-five; September first,
43 nineteen hundred ninety-five through August thirty-first, nineteen
44 hundred ninety-six; September first, nineteen hundred ninety-six,
45 through August thirty-first, nineteen hundred ninety-seven; September
46 first, nineteen hundred ninety-seven through August thirty-first, nine-
47 teen hundred ninety-eight; September first, nineteen hundred ninety-
48 eight through August thirty-first, nineteen hundred ninety-nine; Septem-
49 ber first, nineteen hundred ninety-nine through August thirty-first, two
50 thousand; September first, two thousand through August thirty-first, two
51 thousand one; September first, two thousand one through August thirty-
52 first, two thousand two; September first, two thousand two through
53 August thirty-first, two thousand three; September first, two thousand
54 three through August thirty-first, two thousand four; September first,
55 two thousand four through August thirty-first, two thousand five,
56 September first, two thousand five through August thirty-first, two

1 thousand six; September first, two thousand six through August thirty-
2 first, two thousand seven, September first, two thousand seven through
3 August thirty-first, two thousand eight; September first, two thousand
4 eight through August thirty-first, two thousand nine; September first,
5 two thousand nine through August thirty-first, two thousand ten; and
6 September first, two thousand ten through August thirty-first, two thou-
7 sand eleven; SEPTEMBER FIRST, TWO THOUSAND ELEVEN THROUGH AUGUST THIR-
8 TY-FIRST, TWO THOUSAND TWELVE; AND SEPTEMBER FIRST, TWO THOUSAND TWELVE
9 THROUGH AUGUST THIRTY-FIRST, TWO THOUSAND THIRTEEN, to an allocation on
10 a per capita basis, utilizing figures from the latest decennial federal
11 census or special population census taken pursuant to section twenty of
12 the general municipal law, completed and published prior to the end of
13 the year for which such allocation is made, which special census must
14 include the entire area of such county, to be allocated and distributed
15 among the towns of Oneida county by appropriation of its board of legis-
16 lators; provided, further, that nothing herein shall require such board
17 of legislators to make any such appropriation until it has been notified
18 by any town by appropriate resolution and, in any case where there is a
19 village wholly or partly located within a town, a resolution of every
20 such village, embodying the agreement of such town and village or
21 villages upon the amount of such appropriation to be distributed to such
22 village or villages out of the allocation to the town or towns in which
23 it is located.

24 S 3. This act shall take effect immediately.