

5361

2011-2012 Regular Sessions

I N S E N A T E

May 11, 2011

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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