S T A T E O F N E W Y O R K

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 Telecommunications

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 ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. The opening paragraph of section 20-b of the general city law, as amended by chapter 287 of the laws of 1979, is amended to read as follows:

Notwithstanding any other provisions of law to the contrary, any city of this state, acting through its local legislative body, is hereby authorized and empowered to adopt and amend local laws imposing in any such city a tax such as was imposed by section one hundred eighty-six-a of the tax law, in effect on January first, nineteen hundred fifty-nine, except that the rate thereof shall not exceed one per centum of gross income or of gross operating income, as the case may be, and may make provision for the collection thereof by the chief fiscal officer of such city; provided, however, that the rate of such tax imposed by the cities of Rochester, Buffalo [and], Yonkers *AND NEW ROCHELLE* shall not exceed three per centum of gross income or gross operating income, as the case may be; and provided further that nothing herein contained shall be construed so as to prevent any city from adopting local laws exempting from such tax omnibus corporations subject to the supervision of the state department of public service [under article three-a of the public service law]. A tax imposed pursuant to this section shall have application only within the territorial limits of any such city, and shall be in addition to any and all other taxes. This section shall not authorize the imposition of a tax on any transaction originating or consummated outside of the territorial limits of any such city, notwithstanding that some act be necessarily performed with respect to such transaction within such limits.

S 2. This act shall take effect immediately.

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

LBD10858-01-1