

5629--B

2011-2012 Regular Sessions

I N S E N A T E

June 7, 2011

Introduced by Sen. MARCELLINO -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to authorizing certain counties, cities and school districts to impose up to a four percent rate of sales and compensating use taxes pursuant to the authority of article 29 of such law and to preserve the authority of certain counties and a city to impose such taxes at rates in excess of four percent; and to repeal certain provisions of such law relating thereto

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

1 Section 1. The opening paragraph of section 1210 of the tax law is
2 REPEALED and a new opening paragraph is added to read as follows:
3 NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, BUT
4 SUBJECT TO THE LIMITATIONS AND EXEMPTIONS IN PART II OF THIS ARTICLE,
5 ANY CITY IN THIS STATE OR COUNTY IN THIS STATE, EXCEPT A COUNTY WHOLLY
6 WITHIN A CITY, ACTING THROUGH ITS LOCAL LEGISLATIVE BODY, IS HEREBY
7 AUTHORIZED AND EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR
8 RESOLUTIONS IMPOSING IN SUCH CITY OR COUNTY THE TAXES DESCRIBED IN
9 EITHER SUBDIVISION (A) OR (B) OF THIS SECTION, BUT NOT BOTH, AT THE RATE
10 OF ONE-HALF, ONE, ONE AND ONE-HALF, TWO, TWO AND ONE-HALF, THREE, THREE
11 AND ONE-QUARTER, THREE AND ONE-HALF, THREE AND THREE-QUARTERS OR FOUR
12 PERCENT, AND, IF THE CITY OR COUNTY IMPOSES THE TAXES DESCRIBED IN
13 SUBDIVISION (A) OF THIS SECTION AT THE RATE OF FOUR PERCENT, ALSO AT THE
14 ADDITIONAL RATE AUTHORIZED IN SUBDIVISION (K) OF THIS SECTION. ANY TAX
15 IMPOSED PURSUANT TO THE AUTHORITY OF THIS SECTION SHALL BE ADMINISTERED,

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

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COLLECTED AND DISTRIBUTED BY THE COMMISSIONER AS PROVIDED IN SUBPART B OF PART III AND IN PART IV OF THIS ARTICLE.

S 2. Paragraph 1 of subdivision (a) of section 1210 of the tax law, as amended by section 3 of part GG of chapter 57 of the laws of 2010, is amended to read as follows:

(1) Either, all of the taxes described in [article twenty-eight] SECTIONS ELEVEN HUNDRED FIVE AND ELEVEN HUNDRED TEN of this chapter, at the same uniform rate, as to which taxes all provisions of the local laws, ordinances or resolutions imposing such taxes shall be identical, except as to rate and except as otherwise provided, with the corresponding provisions in [such] article twenty-eight OF THIS CHAPTER, including the definition and exemption provisions of such article, so far as the provisions of such article twenty-eight can be made applicable to the taxes imposed by such city or county and with such limitations and special provisions as are set forth in this article. The taxes authorized under this subdivision may not be imposed by a city or county unless the local law, ordinance or resolution imposes such taxes so as to include all portions and all types of receipts, charges or rents, subject to state tax under sections eleven hundred five and eleven hundred ten of this chapter, except as otherwise provided. (i) Any local law, ordinance or resolution enacted by any city of less than one million or by any county or school district, imposing the taxes authorized by this subdivision, shall, notwithstanding any provision of law to the contrary, exclude from the operation of such local taxes all sales of tangible personal property for use or consumption directly and predominantly in the production of tangible personal property, gas, electricity, refrigeration or steam, for sale, by manufacturing, processing, generating, assembly, refining, mining or extracting; and all sales of tangible personal property for use or consumption predominantly either in the production of tangible personal property, for sale, by farming or in a commercial horse boarding operation, or in both; and, unless such city, county or school district elects otherwise, shall omit the provision for credit or refund contained in clause six of subdivision (a) or subdivision (d) of section eleven hundred nineteen of this chapter. (ii) Any local law, ordinance or resolution enacted by any city, county or school district, imposing the taxes authorized by this subdivision, shall omit the residential solar energy systems equipment exemption provided for in subdivision (ee) and the clothing and footwear exemption provided for in paragraph thirty of subdivision (a) of section eleven hundred fifteen of this chapter, unless such city, county or school district elects otherwise as to either such residential solar energy systems equipment exemption or such clothing and footwear exemption.

S 3. Subparagraph (iii) of paragraph 3 of subdivision (a) of section 1210 of the tax law is REPEALED and subparagraph (iv) of paragraph 3 of subdivision (a) of section 1210 of the tax law, as added by chapter 933 of the laws of 1985, is amended to read as follows:

[(iv)] (III) Notwithstanding any other provision of law, [the one percent additional tax which] Cattaraugus county [is authorized to adopt pursuant to the opening paragraph of this section] shall not [be imposed] IMPOSE TAX on the retail sale or use of the energy sources and services described in subparagraph (i) of this paragraph AT A RATE GREATER THAN THREE PERCENT.

S 4. Paragraph 3 of subdivision (a) of section 1210 of the tax law is amended by adding a new subparagraph (iv) to read as follows:

(IV) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, CHAUTAUQUA COUNTY SHALL NOT IMPOSE TAXES PURSUANT TO THE AUTHORITY OF THIS SUBDIVISION AT A RATE IN EXCESS OF THREE PERCENT UNLESS THE COUNTY EXEMPTS RESIDENTIAL ENERGY SOURCES AND SERVICES FROM ANY SUCH TAXES PURSUANT TO SUBPARAGRAPH (I) OF THIS PARAGRAPH.

S 5. Subparagraph (iii) of paragraph 3 of subdivision (b) of section 1210 of the tax law is REPEALED.

S 6. Section 1210 of the tax law is amended by adding a new subdivision (k) to read as follows:

(K) (1) EACH OF THE FOLLOWING COUNTIES THAT IMPOSES THE TAXES DESCRIBED IN SUBDIVISION (A) OF THIS SECTION AT THE RATE OF FOUR PERCENT IS HEREBY FURTHER AUTHORIZED AND EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH TAXES AT UP TO THE FOLLOWING ADDITIONAL RATE IN EXCESS OF FOUR PERCENT, IN ONE-QUARTER PERCENT INCREMENTS, FOR THE PERIOD BEGINNING DECEMBER FIRST, TWO THOUSAND TEN, AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND TWELVE:

(I) ONE-QUARTER OF ONE PERCENT - HERKIMER, NASSAU.

(II) ONE-HALF OF ONE PERCENT - ALLEGANY.

(III) THREE-QUARTERS OF ONE PERCENT - ERIE, ONEIDA.

(IV) ONE PERCENT - NONE.

(2) EACH OF THE FOLLOWING CITIES THAT IMPOSES THE TAXES DESCRIBED IN SUBDIVISION (A) OF THIS SECTION AT THE RATE OF FOUR PERCENT IS HEREBY FURTHER AUTHORIZED AND EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH TAXES, AT UP TO THE FOLLOWING ADDITIONAL RATE IN EXCESS OF FOUR PERCENT, IN ONE-QUARTER PERCENT INCREMENTS:

(I) ONE-QUARTER OF ONE PERCENT - NONE.

(II) ONE-HALF OF ONE PERCENT - NEW YORK CITY.

(III) THREE-QUARTERS OF ONE PERCENT - NONE.

(IV) ONE PERCENT - NONE.

S 7. Section 1210-A of the tax law is amended by adding a new subdivision (e) to read as follows:

(E) NOTWITHSTANDING ANY CONTRARY PROVISION OF THIS ARTICLE, THE ONE-QUARTER PERCENT RATE OF TAX AUTHORIZED BY THIS SECTION SHALL NOT AFFECT OR BE AFFECTED BY THE RATE OF TAX THE COUNTY OF SUFFOLK IMPOSES OR IS AUTHORIZED TO IMPOSE UNDER ANY OTHER PROVISION OF THIS ARTICLE.

S 8. Section 1210-B of the tax law is amended by adding a new subdivision (d) to read as follows:

(D) NOTWITHSTANDING ANY CONTRARY PROVISION OF THIS ARTICLE, THE ONE-QUARTER PERCENT RATE OF TAX AUTHORIZED BY THIS SECTION SHALL NOT AFFECT OR BE AFFECTED BY THE RATE OF TAX THE COUNTY OF SUFFOLK IMPOSES OR IS AUTHORIZED TO IMPOSE UNDER ANY OTHER PROVISION OF THIS ARTICLE.

S 9. Section 1210-C of the tax law is amended by adding a new subdivision (e) to read as follows:

(E) NOTWITHSTANDING ANY CONTRARY PROVISION OF THIS ARTICLE, THE ONE-HALF PERCENT RATE OF TAX AUTHORIZED BY THIS SECTION SHALL NOT AFFECT OR BE AFFECTED BY THE RATE OF TAX THE COUNTY OF SCHENECTADY IMPOSES OR IS AUTHORIZED TO IMPOSE UNDER ANY OTHER PROVISION OF THIS ARTICLE.

S 10. Section 1210-E of the tax law is REPEALED.

S 11. Subdivision (a) of section 1211 of the tax law, as amended by chapter 300 of the laws of 1968, is amended to read as follows:

(a) On request by a majority vote of the whole number of the school authorities of the school district or districts which are coterminous with, partly within or wholly within a city having a population of less than one hundred twenty-five thousand, such city is hereby authorized and empowered to adopt and amend local laws imposing for school district

1 purposes the taxes authorized under section twelve hundred ten OF THIS
2 SUBPART, at the rate of one-half, one, one and one-half, two, two and
3 one-half [or], three, THREE AND ONE-QUARTER, THREE AND ONE-HALF, THREE
4 AND THREE-QUARTERS OR FOUR percent which rate shall be uniform for all
5 taxes imposed pursuant to the authority of this section; provided,
6 however, where a city imposes a tax under the authority of both
7 [sections] SECTION twelve hundred ten OF THIS SUBPART and [twelve
8 hundred eleven] THIS SECTION, the aggregate rate of the taxes imposed
9 pursuant to both sections cannot exceed [three] FOUR percent.

10 S 12. Subdivision (a) of section 1212 of the tax law, as amended by
11 section 40 of part S-1 of chapter 57 of the laws of 2009, is amended to
12 read as follows:

13 (a) Any school district which is coterminous with, partly within or
14 wholly within a city having a population of less than one hundred twen-
15 ty-five thousand, is hereby authorized and empowered, by majority vote
16 of the whole number of its school authorities, to impose for school
17 district purposes, within the territorial limits of such school district
18 and without discrimination between residents and nonresidents thereof,
19 the taxes described in subdivision (b) of section eleven hundred five OF
20 THIS CHAPTER (but excluding the tax on prepaid telephone calling
21 services) and the taxes described in clauses (E) and (H) of subdivision
22 (a) of section eleven hundred ten OF THIS CHAPTER, including the transi-
23 tional provisions in subdivision (b) of section eleven hundred six of
24 this chapter, so far as such provisions can be made applicable to the
25 taxes imposed by such school district and with such limitations and
26 special provisions as are set forth in this article, such taxes to be
27 imposed at the rate of one-half, one, one and one-half, two, two and
28 one-half [or], three, THREE AND ONE-QUARTER, THREE AND ONE-HALF, THREE
29 AND THREE-QUARTERS OR FOUR percent which rate shall be uniform for all
30 portions and all types of receipts and uses subject to such taxes. In
31 respect to such taxes, all provisions of the resolution imposing them,
32 except as to rate and except as otherwise provided herein, shall be
33 identical with the corresponding provisions in [such] article twenty-
34 eight of this chapter, including the applicable definition and exemption
35 provisions of such article, so far as the provisions of such article
36 twenty-eight of this chapter can be made applicable to the taxes imposed
37 by such school district and with such limitations and special provisions
38 as are set forth in this article. The taxes described in subdivision (b)
39 of section eleven hundred five OF THIS CHAPTER (but excluding the tax on
40 prepaid telephone calling service) and clauses (E) and (H) of subdivi-
41 sion (a) of section eleven hundred ten OF THIS CHAPTER, including the
42 transitional provision in subdivision (b) of [such] section eleven
43 hundred six of this chapter, may not be imposed by such school district
44 unless the resolution imposes such taxes so as to include all portions
45 and all types of receipts and uses subject to tax under such subdivision
46 (but excluding the tax on prepaid telephone calling service) and claus-
47 es. Provided, however, that, where a school district imposes such
48 taxes, such taxes shall omit the provision for refund or credit
49 contained in subdivision (d) of section eleven hundred nineteen of this
50 chapter with respect to such taxes described in [such] subdivision (b)
51 of section eleven hundred five OF THIS CHAPTER unless such school
52 district elects to provide such provision or, if so elected, to repeal
53 such provision.

54 S 13. Subdivisions (a) and (b) of section 1223 of the tax law, subdi-
55 vision (a) as amended by chapter 74 of the laws of 2010 and subdivision

(b) as separately amended by chapters 4, 8 and 9 of the laws of 2003, are amended to read as follows:

(a) (1) No transaction taxable under sections twelve hundred two through twelve hundred four of this article shall be taxed pursuant to this article by any county or by any city located therein, or by both, at an aggregate rate in excess of the highest rate set forth in the applicable subdivision of section twelve hundred one of this article [or, in the case of any taxes imposed].

(2) NO TRANSACTION TAXABLE pursuant to the authority of section twelve hundred ten or twelve hundred eleven of this article [(other than taxes imposed by the county of Nassau, Erie, Steuben, Cattaraugus, Suffolk, Oneida, Genesee, Greene, Franklin, Herkimer, Tioga, Orleans, Allegany, Ulster, Albany, Rensselaer, Tompkins, Wyoming, Columbia, Schuyler, Rockland, Chenango, Monroe, Chemung, Seneca, Sullivan, Wayne, Livingston, Schenectady, Montgomery, Delaware, Clinton, Niagara, Yates, Lewis, Essex, Dutchess, Schoharie, Putnam, Chautauqua, Orange, Oswego, Ontario, Jefferson or Onondaga and by the county of Cortland and the city of Cortland and by the county of Broome and the city of Binghamton and by the county of Cayuga and the city of Auburn and by the county of Otsego and the city of Oneonta and by the county of Madison and the city of Oneida and by the county of Fulton and the city of Gloversville or the city of Johnstown as provided in section twelve hundred ten of this article) at a rate in excess of three percent, except that, in the city of Yonkers, in the city of Mount Vernon, in the city of New Rochelle, in the city of Fulton and in the city of Oswego, the rate may not be in excess of four percent and in the city of White Plains, the rate may not be in excess of four percent and except that in the city of Poughkeepsie in the county of Dutchess, if such county withdraws from the metropolitan commuter transportation district pursuant to section twelve hundred seventy-nine-b of the public authorities law and if the revenues from a three-eighths percent rate of such tax imposed by such county, pursuant to the authority of section twelve hundred ten of this article, are required by local laws, ordinances or resolutions to be set aside for mass transportation purposes, the rate may not be in excess of three and three-eighths percent] SHALL BE TAXED PURSUANT TO SUCH SECTIONS BY ANY COUNTY OR BY ANY CITY LOCATED THEREIN, OR BY BOTH, AT AN AGGREGATE RATE IN EXCESS OF FOUR PERCENT, OTHER THAN TAXES IMPOSED BY A COUNTY OR BY A CITY AS PROVIDED, RESPECTIVELY, IN SUBDIVISION (K) OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE.

(b) If a transaction is taxed by both a county and a city PURSUANT TO THE AUTHORITY OF SECTION TWELVE HUNDRED TWO, TWELVE HUNDRED THREE OR TWELVE HUNDRED FOUR OF THIS ARTICLE, OR PURSUANT TO THE AUTHORITY OF SECTION TWELVE HUNDRED TEN OR TWELVE HUNDRED ELEVEN OF THIS ARTICLE, the rate of tax on such transaction imposed by the county or city, not having prior right thereto pursuant to section twelve hundred twenty-four OF THIS ARTICLE, shall be deemed to be reduced (or the entire tax eliminated, if necessary) to the extent necessary to comply with the [foregoing] requirement OF PARAGRAPH ONE OR TWO OF SUBDIVISION (A) OF THIS SECTION.

(C) A tax imposed by a county upon any transaction, to the extent that it would require a reduction in any tax rate imposed thereon by a city, shall not become effective in respect to any transaction taxed by such city (or in respect of other similar transactions outside of the city which, if occurring in such city, would be subject to such city tax) before the commencement of the city's next succeeding fiscal year and then only if the county shall have given notice to such city of its

1 imposition of a tax on such transaction at least six months prior to the
2 commencement of such fiscal year, provided however that the local legis-
3 lative body of such city may waive the requirement of such notice and
4 the postponement of the effective date of such tax. A city tax upon any
5 transaction, to the extent that it would require a reduction in any tax
6 rate imposed by a county thereon, shall not become effective in respect
7 of any transaction taxed by such county before the commencement of the
8 county's next succeeding fiscal year and then only if the city shall
9 have given notice to such county of its imposition of a tax on such
10 transaction at least six months prior to the commencement of such fiscal
11 year, provided, however, that the local legislative body of such county
12 may waive the requirement of such notice and postponement of the effec-
13 tive date of such tax. However, whether or not the six months' notice
14 requirement provided in this section has been waived, a tax imposed
15 pursuant to the authority of section twelve hundred ten or twelve
16 hundred eleven OF THIS ARTICLE shall still be subject to the require-
17 ments provided for in the first three sentences of subdivision (d) of
18 such sections and in subdivision (e) of such sections.

19 S 14. Subdivisions (a), (b) and (c) of section 1224 of the tax law, as
20 amended by chapter 426 of the laws of 1968, paragraph 2 of subdivision
21 (a) and paragraph 2 of subdivision (b) as amended by chapter 506 of the
22 laws of 1976, paragraph 1 of subdivision (b) as amended by section 40 of
23 part Y of chapter 63 of the laws of 2000, are amended to read as
24 follows:

25 (a) Where a county contains one or more cities of less than one
26 million, such county shall have prior right to impose:

27 (1) any or all of the taxes described in subdivisions (c), (d) and (e)
28 of section twelve hundred one OF THIS ARTICLE, as authorized by section
29 twelve hundred two OF THIS ARTICLE.

30 (2) all of the taxes described in article twenty-eight OF THIS CHAPTER
31 as authorized by subdivision (a) of section twelve hundred ten OF THIS
32 ARTICLE, to the extent of one-half the maximum rates authorized under
33 such subdivision, except as otherwise provided in this section.

34 (b) Each city in such a county shall have prior right to impose:

35 (1) any or all of the taxes described in subdivisions (b), (d), (e)
36 and (f) of section eleven hundred five OF THIS CHAPTER, and, where the
37 tax described in subdivision (b) of section eleven hundred five OF THIS
38 CHAPTER is imposed, all of the taxes described in clauses (E), (G) and
39 (H) of subdivision (a) of section eleven hundred ten of this chapter, as
40 authorized by subdivision (b) of section twelve hundred ten of this
41 article.

42 (2) all of the taxes described in article twenty-eight OF THIS CHAPTER
43 as authorized by subdivision (a) of section twelve hundred ten OF THIS
44 ARTICLE, or by section twelve hundred eleven OF THIS ARTICLE, to the
45 extent of one-half the maximum aggregate rates authorized under such
46 subdivision (a) and such section twelve hundred eleven, except as other-
47 wise provided in this section.

48 (c) [However] EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, where a
49 county containing a city with a population of one hundred twenty-five
50 thousand or more imposes all of the taxes described in article twenty-
51 eight OF THIS CHAPTER as authorized by subdivision (a) of section twelve
52 hundred ten OF THIS ARTICLE (1) for county purposes and (2) for educa-
53 tional purposes or for allocation and distribution to cities and the
54 area outside cities, in accordance with section twelve hundred sixty-two
55 OF THIS ARTICLE, the county shall have the prior right to impose such
56 taxes for county purposes at A RATE not to exceed [one-third of the

1 maximum rate authorized under subdivision (a) of section twelve hundred
2 ten] ONE PERCENT and prior right to impose such taxes for educational
3 purposes or for such allocation and distribution, or both, at A RATE not
4 to exceed [one-third of such maximum rate] ONE PERCENT. In such event,
5 a city in the county shall have prior right to impose such taxes at A
6 RATE not to exceed [one-third of such maximum rate] ONE PERCENT. TO THE
7 EXTENT THAT SUCH A COUNTY IMPOSES TAX AT THE RATE OF FOUR PERCENT OR
8 LESS, AND SUBDIVISION (E) OF THIS SECTION DOES NOT EXTEND TO THAT COUNTY
9 THE SOLE RIGHT TO IMPOSE A RATE OF TAX IN EXCESS OF THREE PERCENT, THE
10 COUNTY AND ANY CITY IN THAT COUNTY SHALL HAVE THE RESPECTIVE RIGHTS
11 PROVIDED IN PARAGRAPH TWO OF SUBDIVISION (A) OR IN SUBDIVISION (B) OF
12 THIS SECTION WITH RESPECT TO THE RATE OF TAX IN EXCESS OF THREE PERCENT,
13 BUT NOT IN EXCESS OF FOUR PERCENT, NOT IMPOSED BY THAT COUNTY.

14 S 15. Subdivisions (d), (e), (f), (g), (h), (i), (j), (k), (l), (m),
15 (n), (o), (p), (q), (r), (t), (u), (v), (w), (x), (y), (z), (z-1), (aa),
16 (bb), (cc), (dd), (ee), (ff) and (gg) of section 1224 of the tax law are
17 REPEALED.

18 S 16. Section 1224 of the tax law is amended by adding four new subdi-
19 visions (d), (e), (f) and (g) to read as follows:

20 (D) FOR PURPOSES OF THIS SECTION, THE TERM "PRIOR RIGHT" SHALL MEAN
21 THE PREFERENTIAL RIGHT TO IMPOSE ANY TAX DESCRIBED IN SECTIONS TWELVE
22 HUNDRED TWO AND TWELVE HUNDRED THREE, OR TWELVE HUNDRED TEN AND TWELVE
23 HUNDRED ELEVEN, OF THIS ARTICLE AND THEREBY TO PREEMPT SUCH TAX AND TO
24 PRECLUDE ANOTHER MUNICIPAL CORPORATION FROM IMPOSING OR CONTINUING THE
25 IMPOSITION OF SUCH TAX TO THE EXTENT THAT SUCH RIGHT IS EXERCISED.
26 HOWEVER, THE RIGHT OF PREEMPTION SHALL ONLY APPLY WITHIN THE TERRITORIAL
27 LIMITS OF THE TAXING JURISDICTION HAVING THE RIGHT OF PREEMPTION.

28 (E) EACH OF THE FOLLOWING COUNTIES AND CITIES SHALL HAVE THE SOLE
29 RIGHT TO IMPOSE THE FOLLOWING RATE OF SALES AND COMPENSATING USE TAXES
30 IN EXCESS OF THREE PERCENT, BUT NOT IN EXCESS OF FOUR PERCENT, THAT SUCH
31 COUNTY OR CITY IS AUTHORIZED TO IMPOSE PURSUANT TO THE AUTHORITY OF
32 SUBDIVISION (A) OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE. SUCH
33 ADDITIONAL RATE OF TAX IN EXCESS OF THREE PERCENT SHALL NOT BE SUBJECT
34 TO PREEMPTION. NOTHING IN THIS SUBDIVISION SHALL PRECLUDE A COUNTY OR A
35 CITY IN THAT COUNTY FROM IMPOSING A RATE OF TAX PURSUANT TO THE AUTHORI-
36 TY OF SUBDIVISION (A) OR (B) OF SECTION TWELVE HUNDRED TEN OF THIS ARTI-
37 CLE IN EXCESS OF THREE PERCENT TO THE EXTENT THAT THIS SUBDIVISION DOES
38 NOT RESERVE A RATE IN EXCESS OF THREE PERCENT TO THE COUNTY OR CITY.

39 (1) COUNTIES:

40 (A) ONE-QUARTER OF ONE PERCENT - NONE.

41 (B) ONE-HALF OF ONE PERCENT - CHAUTAUQUA, ONTARIO, SCHENECTADY.

42 (C) THREE-QUARTERS OF ONE PERCENT - DUTCHESS, ESSEX, JEFFERSON, LEWIS,
43 ORANGE.

44 (D) ONE PERCENT - ALBANY, ALLEGANY, BROOME, CATTARAUGUS, CHEMUNG,
45 CHENANGO, CLINTON, COLUMBIA, DELAWARE, ERIE, FRANKLIN, GENESEE, GREENE,
46 HERKIMER, LIVINGSTON, MONROE, MONTGOMERY, NASSAU, NIAGARA, ONEIDA, ONON-
47 DAGA, ORLEANS, PUTNAM, RENSSELAER, ROCKLAND, SCHOHARIE, SCHUYLER, SENE-
48 CA, STEUBEN, SUFFOLK, SULLIVAN, TIOGA, TOMPKINS, ULSTER, WAYNE, WYOMING,
49 YATES.

50 (2) CITIES:

51 (A) ONE-QUARTER OF ONE PERCENT - NONE.

52 (B) ONE-HALF OF ONE PERCENT - NONE.

53 (C) THREE-QUARTERS OF ONE PERCENT - WHITE PLAINS.

54 (D) ONE PERCENT - MOUNT VERNON, NEW ROCHELLE, YONKERS.

55 (F) EACH OF THE FOLLOWING COUNTIES AND CITIES SHALL HAVE THE SOLE
56 RIGHT TO IMPOSE THE FOLLOWING RATE OF SALES AND COMPENSATING USE TAXES

1 IN EXCESS OF FOUR PERCENT THAT SUCH COUNTY OR CITY IS AUTHORIZED TO
2 IMPOSE PURSUANT TO THE AUTHORITY OF SUBDIVISIONS (A) AND (K) OF SECTION
3 TWELVE HUNDRED TEN OF THIS ARTICLE. SUCH ADDITIONAL RATE OF TAX IN
4 EXCESS OF FOUR PERCENT SHALL NOT BE SUBJECT TO PREEMPTION.

5 (1) COUNTIES:

6 (A) ONE-QUARTER OF ONE PERCENT - HERKIMER, NASSAU.

7 (B) ONE-HALF OF ONE PERCENT - ALLEGANY.

8 (C) THREE-QUARTERS OF ONE PERCENT - ERIE, ONEIDA.

9 (D) ONE PERCENT - NONE.

10 (2) CITIES:

11 (A) ONE-QUARTER OF ONE PERCENT - NONE.

12 (B) ONE-HALF OF ONE PERCENT - NONE.

13 (C) THREE-QUARTERS OF ONE PERCENT - NONE.

14 (D) ONE PERCENT - NONE.

15 (G) EACH OF THE FOLLOWING CITIES IS AUTHORIZED TO PREEMPT THE TAXES
16 IMPOSED PURSUANT TO THE AUTHORITY OF SUBDIVISION (A) OF SECTION TWELVE
17 HUNDRED TEN OF THIS ARTICLE BY THE COUNTY IN WHICH IT IS LOCATED, TO THE
18 EXTENT OF ONE-HALF THE MAXIMUM AGGREGATE RATE AUTHORIZED UNDER SECTION
19 TWELVE HUNDRED TEN OF THIS ARTICLE: AUBURN, IN CAYUGA COUNTY; CORTLAND,
20 IN CORTLAND COUNTY; GLOVERSVILLE OR JOHNSTOWN, IN FULTON COUNTY; ONEIDA,
21 IN MADISON COUNTY; ONEONTA, IN OTSEGO COUNTY. AS OF THE DATE THIS SUBDI-
22 VISION TAKES EFFECT, ANY SUCH PREEMPTION IN EFFECT ON SUCH DATE SHALL
23 CONTINUE IN FULL FORCE AND EFFECT UNTIL THE EFFECTIVE DATE OF A LOCAL
24 LAW, ORDINANCE OR RESOLUTION ADOPTED OR AMENDED BY A CITY TO CHANGE SUCH
25 PREEMPTION. ANY PREEMPTION TO TAKE EFFECT UNDER THIS SUBDIVISION AFTER
26 THE DATE THIS SUBDIVISION TAKES EFFECT SHALL BE SUBJECT TO THE NOTICE
27 REQUIREMENTS IN SECTION TWELVE HUNDRED TWENTY-THREE OF THIS SUBPART AND
28 TO THE OTHER REQUIREMENTS OF THIS ARTICLE.

29 S 17. Subdivisions (s) and (hh) of section 1224 of the tax law, subdi-
30 vision (s) as amended by chapter 117 of the laws of 2004, paragraph 2 of
31 subdivision (s) as amended by section 3-a of part M-1 of chapter 109 of
32 the laws of 2006, subdivision (hh) as added by section 3 of part M-1 of
33 chapter 109 of the laws of 2006, are amended to read as follows:

34 [(s)] (H) (1) Notwithstanding any other provision of this section,
35 each city in the county of Oswego shall have prior right to impose:

36 (A) all of the taxes described in article twenty-eight of this chapter
37 as authorized by subdivision (a) of section twelve hundred ten or by
38 section twelve hundred eleven of this article, up to the maximum rate
39 authorized by the opening paragraph of such section twelve hundred ten.

40 (B) any or all of the taxes described in subdivisions (b), (d), (e)
41 and (f) of section eleven hundred five of this chapter, and, where the
42 tax described in such subdivision (b) of section eleven hundred five is
43 imposed, all of the taxes described in clauses (E), (G) and (H) of
44 subdivision (a) of section eleven hundred ten of this chapter, as
45 authorized by subdivision (b) of section twelve hundred ten of this
46 article.

47 (2) Notwithstanding any provision of this article, [during any period
48 that] TAX IMPOSED BY the county of Oswego [is authorized to impose an
49 additional rate of tax by] PURSUANT TO THE AUTHORITY OF SUBDIVISION (A)
50 OF section twelve hundred ten of this article[, such county shall have
51 the sole right to impose such additional rate, such additional rate of
52 tax shall be in addition to any other tax which such county may impose
53 or may be imposing pursuant to this article or any other law, and such
54 additional rate of tax] AT THE RATE OF FOUR PERCENT OR LESS shall not be
55 subject to [pre-emption and] PREEMPTION BUT shall apply only in the area
56 of the county outside the cities in such county, provided that such

[additional] rate of the county shall apply in a city in such county to the extent the city does not impose tax pursuant to the authority of section twelve hundred ten of this article [at a rate greater than three percent].

[(hh)] (I) Notwithstanding the foregoing provisions of this section or other law to the contrary:

(1) If a county, other than a county to which subdivision (c) of this section applies and other than Oswego county, and a city in the county each impose sales and compensating use taxes pursuant to the authority of subpart B of part one of this article, and

(A) neither elects to tax motor fuel and diesel motor fuel as described in subdivision (m) of section eleven hundred eleven of this chapter, the provisions of paragraph two of subdivisions (a) and (b) of this section, EXCEPT AS OTHERWISE PROVIDED IN SUBDIVISIONS (E) THROUGH (G) OF THIS SECTION, shall apply to their rates of tax on motor fuel and diesel motor fuel in such city; or

(B) both elect to tax motor fuel and diesel motor fuel as described in subdivision (m) of section eleven hundred eleven of this chapter, each shall have the prior right to the taxes on such fuels as described in subdivision (m) of section eleven hundred eleven of this chapter, to the extent of one-half the maximum rate authorized for such county or city, without regard to whether they have chosen the two dollar or three dollar base on which such taxes may be imposed; or

(C) only one of them elects to tax motor fuel and diesel motor fuel as described in subdivision (m) of section eleven hundred eleven of this chapter, the one that did not make such election shall have the prior right to impose taxes on such fuels described in subdivision (m) of section eleven hundred eleven of this chapter, to the extent of one-half the maximum rate, and the one that did make such election shall have the prior right to impose taxes on such fuels described in subdivision (m) of section eleven hundred eleven of this chapter, to the extent of one-half the maximum rate authorized for such locality but with regard to whether it chose the two dollar or three dollar base on which such taxes may be imposed.

(2) If a county to which subdivision (c) of this section applies and a city in such county each impose sales and compensating use taxes pursuant to the authority of subpart B of part one of this article, and

(A) neither elects to tax motor fuel and diesel motor fuel as described in subdivision (m) of section eleven hundred eleven of this chapter, the provisions of subdivision (c) of this section shall apply to their rates of tax on motor fuel and diesel motor fuel in such city; or

(B) both elect to tax motor fuel and diesel motor fuel as described in subdivision (m) of section eleven hundred eleven of this chapter, the county shall have the prior right to impose taxes on such fuels as described in subdivision (m) of section eleven hundred eleven of this chapter, to the extent of two-thirds, and the city shall have the prior right to impose taxes on such fuels as described in subdivision (m) of section eleven hundred eleven of this chapter, to the extent of one-third, of the maximum rate authorized for such county and city, without regard to whether they have chosen the two dollar or three dollar base on which such taxes may be imposed; or

(C) only one of them elects to tax motor fuel and diesel motor fuel as described in subdivision (m) of section eleven hundred eleven of this chapter, if the county did not make such election, it shall have the prior right to impose taxes on such fuels described in subdivision (m)

1 of section eleven hundred eleven of this chapter, to the extent of two-
2 thirds the maximum rate authorized, and the city shall have the prior
3 right to impose taxes on such fuels described in subdivision (m) of
4 section eleven hundred eleven of this chapter, to the extent of one-
5 third the maximum rate authorized for such city but with regard to
6 whether it chose the two dollar or three dollar base on which such tax
7 may be imposed; and, if the city did not make the election, it shall
8 have the prior right to impose taxes on such fuels described in subdivi-
9 sion (m) of section eleven hundred eleven of this chapter, to the extent
10 of one-third the maximum rate authorized, and the county shall have the
11 prior right to impose taxes on such fuels described in subdivision (m)
12 of section eleven hundred eleven of this chapter, to the extent of two-
13 thirds the maximum rate authorized for such county but with regard to
14 whether it chose the two dollar or three dollar base on which such taxes
15 may be imposed.

16 (3) In Oswego county, references in subparagraph (A) of paragraph one
17 of subdivision [(s)] (H) of this section to tax imposed by a city in
18 such county at the maximum rate authorized or in subparagraph (B) of
19 PARAGRAPH ONE OF subdivision [(s)] (H) of this section to the taxes
20 described in subdivision (b) of section eleven hundred five of this
21 chapter shall include tax imposed by the city pursuant to any election
22 it makes under subdivision (m) of section eleven hundred eleven of this
23 chapter, regardless of whether such city chooses the two dollar or three
24 dollar base on which such tax may be imposed.

25 (4) Nothing in this subdivision or in subdivision (m) of section elev-
26 en hundred eleven of this chapter shall be construed to affect the
27 authority of a county or city to impose an additional rate of tax IN
28 EXCESS OF FOUR PERCENT pursuant to this article, provided that, if a
29 county or city makes the election described in subdivision (m) of
30 section eleven hundred eleven of this chapter, such election shall apply
31 uniformly to any tax it imposes pursuant to the authority of subpart B
32 of part one of this article, including any SUCH additional rate of tax
33 it is authorized to impose.

34 (5) For purposes of this section, the terms "maximum rate authorized"
35 and "maximum rate" shall each have the same meaning as in subdivisions
36 (a)[, (b)] and [(c)] (B) of this section.

37 S 18. Paragraph 2 of subdivision (c) of section 1261 of the tax law,
38 as amended by section 9 of part SS-1 of chapter 57 of the laws of 2008,
39 is amended to read as follows:

40 (2) However, the taxes, penalties and interest from the [additional]
41 one percent rate IN EXCESS OF THREE PERCENT which the city of Yonkers is
42 authorized to impose pursuant to section twelve hundred ten of this
43 article, after the comptroller has reserved such refund fund and such
44 cost shall be paid to the special sales and compensating use tax fund
45 for the city of Yonkers established by section ninety-two-f of the state
46 finance law at the times set forth in [the preceding sentence] PARAGRAPH
47 ONE OF THIS SUBDIVISION.

48 S 19. Subdivisions (a) and (b) of section 1262-a of the tax law,
49 subdivision (a) as amended and subdivision (b) as added by chapter 617
50 of the laws of 1992, are amended to read as follows:

51 (a) In the event that the county of Tompkins and the city of Ithaca
52 both impose the same taxes described in section twelve hundred two,
53 twelve hundred three or twelve hundred ten of this [chapter] ARTICLE,
54 the county shall have power to impose or continue to impose such taxes
55 on the area of the county outside such city up to the maximum rate
56 authorized therefor. In such event, notwithstanding the provisions of

1 [the preceding] section TWELVE HUNDRED SIXTY-TWO OF THIS PART, the
2 portion of the net collections received by the county by reason of its
3 additional rate on such area (CONSIDERED WITHOUT REGARD TO THE PORTION
4 OF ANY COUNTY RATE IN EXCESS OF THREE PERCENT), shall be allocated quar-
5 terly to the towns in such area in proportion to their respective popu-
6 lations, and allocated between the towns and villages, if any village
7 elects to take its share in cash, in proportion to their respective
8 populations, determined in accordance with the latest decennial federal
9 census or special population census taken pursuant to section twenty of
10 the general municipal law completed and published prior to the end of
11 the quarter for which the allocation is made.

12 (b) Notwithstanding any other provision of law to the contrary, if the
13 county of Tompkins imposes [the additional one-half or one percent rate
14 of] tax pursuant to the [provisions] AUTHORITY of SUBDIVISION (A) OF
15 section twelve hundred ten of this article AT A RATE IN EXCESS OF THREE
16 PERCENT, the [net collections received by the] county [of Tompkins on
17 account of such additional rate during the first six months such addi-
18 tional rate is in effect] shall [be retained by the county of Tompkins
19 to be used for any county purpose. Thereafter,] RETAIN seventy-five [per
20 centum] PERCENT of net collections attributable to such [additional]
21 rate [shall be retained by the county of Tompkins] IN EXCESS OF THREE
22 PERCENT, to be used for any county purpose, and SHALL ALLOCATE the
23 remaining twenty-five [per centum] PERCENT of [such] net collections
24 [shall be allocated] FROM SUCH RATE IN EXCESS OF THREE PERCENT BETWEEN
25 THE CITY OF ITHACA AND THE AREA OF THE COUNTY OUTSIDE SUCH CITY as
26 follows:

27 (1) Where the city of Ithaca imposes [a] tax pursuant to the authority
28 of subdivision (a) of section [one thousand two] TWELVE hundred ten of
29 this article, [that portion received by] the county [on account of the
30 additional tax imposed by the county] SHALL ALLOCATE THE PORTION OF SUCH
31 NET COLLECTIONS ON ACCOUNT OF ITS RATE OF TAX IN EXCESS OF THREE PERCENT
32 within the city of Ithaca [shall be allocated] to the city of Ithaca to
33 be used for any city purpose. Where the city of Ithaca does not impose
34 [a] tax pursuant to the authority of such subdivision (a) of section
35 [one thousand two] TWELVE hundred ten the amount required to be allo-
36 cated to such city, to be used for any city purpose, shall be determined
37 in proportion to such city's population determined as a portion of the
38 county's total population as determined in accordance with the latest
39 decennial federal census or special population census taken pursuant to
40 section twenty of the general municipal law completed and published
41 prior to the end of the quarter for which the allocation is made.

42 (2) The balance of such twenty-five [per centum] PERCENT OF THE COUN-
43 TY'S NET COLLECTIONS FROM ITS TAX IMPOSED AT A RATE IN EXCESS OF THREE
44 PERCENT, after deduction of the amount allocated to the city of Ithaca
45 pursuant to paragraph one of this subdivision, shall be allocated to the
46 towns of such county, and between towns and villages, if any village
47 elects to take its share in cash, in the manner described in subdivision
48 (a) of this section with respect to the area of the county outside the
49 city of Ithaca.

50 S 20. Section 1262-e of the tax law, as amended by chapter 246 of the
51 laws of 2011, is amended to read as follows:

52 S 1262-e. [Establishment] NASSAU COUNTY-ESTABLISHMENT of local govern-
53 ment assistance programs [in Nassau county]. 1. Towns and cities.
54 Notwithstanding any other provision of law to the contrary, for [the]
55 calendar [year] YEARS beginning [on] January first, nineteen hundred
56 ninety-eight and continuing [through the calendar year beginning on

1 January first, two thousand thirteen] ANNUALLY THEREAFTER, the county of
2 Nassau shall enact and establish a local government assistance program
3 for the towns and cities within such county to assist such towns and
4 cities to minimize real property taxes; defray the cost and expense of
5 the treatment, collection, management, disposal, and transportation of
6 municipal solid waste, and to comply with the provisions of chapter two
7 hundred ninety-nine of the laws of nineteen hundred eighty-three; and
8 defray the cost of maintaining conservation and environmental control
9 programs. Such special assistance program for the towns and cities with-
10 in such county and the funding for such program shall equal [one-third
11 of] the revenues received by such county from the imposition of [the
12 three-quarters percent] ITS sales and COMPENSATING use [tax during]
13 TAXES IMPOSED AT THE RATE OF ONE-QUARTER OF ONE PERCENT IN EXCESS OF
14 THREE PERCENT EACH calendar [years two thousand one, two thousand two,
15 two thousand three, two thousand four, two thousand five, two thousand
16 six, two thousand seven, two thousand eight, two thousand nine, two
17 thousand ten, two thousand eleven, two thousand twelve and two thousand
18 thirteen additional to the regular three percent rate authorized for
19 such county in section twelve hundred ten of this article] YEAR. The
20 monies for such special local assistance shall be paid and distributed
21 to the towns and cities on a per capita basis using the population
22 figures in the latest decennial federal census. Provided further, that
23 notwithstanding any other law to the contrary, the establishment of such
24 special assistance program shall preclude any city or town within such
25 county from preempting or claiming under any other section of this
26 [chapter] ARTICLE the revenues derived from the [additional] COUNTY'S
27 FIRST THREE-QUARTERS OF ONE PERCENT RATE OF tax IN EXCESS OF THREE
28 PERCENT authorized by section twelve hundred ten of this article.
29 Provided further, that any such town or towns may, by resolution of the
30 town board, apportion all or a part of monies received in such special
31 assistance program to an improvement district or special district
32 account within such town or towns in order to accomplish the purposes of
33 this special assistance program.

34 2. Villages. Notwithstanding any other provision of law to the contra-
35 ry, for [the] calendar [year] YEARS beginning [on] January first, nine-
36 teen hundred ninety-eight and continuing [through the calendar year
37 beginning on January first, two thousand thirteen] ANNUALLY THEREAFTER,
38 the county of Nassau, by local law, is hereby empowered to enact and
39 establish a local government assistance program for the villages within
40 such county to assist such villages to minimize real property taxes;
41 defray the cost and expense of the treatment, collection, management,
42 disposal, and transportation of municipal solid waste; and defray the
43 cost of maintaining conservation and environmental control programs. The
44 funding of such local assistance program for the villages within such
45 county may be provided by Nassau county during any calendar year in
46 which such village local assistance program is in effect and shall not
47 exceed one-sixth of the revenues [received] THE COUNTY RECEIVES from
48 [the imposition of the three-quarters percent] ITS sales and COMPENSAT-
49 ING use [tax that are remaining after the towns and cities have received
50 their funding pursuant to the provisions of subdivision one of this
51 section] TAXES IMPOSED AT THE RATE OF ONE-HALF OF ONE PERCENT IN EXCESS
52 OF THREE PERCENT. The funding for such village local assistance program
53 shall be paid and distributed to the villages on a per capita basis
54 using the population figures in the latest decennial federal census.
55 Provided further, that the establishment of such village local assist-
56 ance program shall preclude any village within such county from

1 [preempting or] claiming under any other section of this [chapter] ARTI-
2 CLE the revenues derived from the [additional] COUNTY'S FIRST
3 THREE-QUARTERS OF ONE PERCENT RATE OF tax IN EXCESS OF THREE PERCENT
4 authorized by section twelve hundred ten of this article.

5 S 21. Section 1262-g of the tax law, as amended by chapter 245 of the
6 laws of 2011, is amended to read as follows:

7 S 1262-g. [Allocation] ONEIDA COUNTY-ALLOCATION and distribution of
8 net collections from the [additional] one percent rate of sales and
9 compensating use taxes in [Oneida county] EXCESS OF THREE PERCENT.
10 Notwithstanding any contrary provision of law, if the county of Oneida
11 imposes sales and compensating use taxes at a rate which is one percent
12 [additional to] IN EXCESS OF the three percent rate, AS authorized by
13 section twelve hundred ten of this article[, as authorized by such
14 section], (a) where a city in such county imposes tax pursuant to the
15 authority of subdivision (a) of such section twelve hundred ten, such
16 county shall allocate, distribute and pay in cash quarterly to such city
17 one-half of the net collections attributable to such [additional] one
18 percent rate of the county's taxes collected in such city's boundaries;
19 (b) where a city in such county does not impose tax pursuant to the
20 authority of such subdivision (a) of such section twelve hundred ten,
21 such county shall allocate, distribute and pay in cash quarterly to such
22 city not so imposing tax a portion of the COUNTY'S net collections
23 attributable to one-half of [the county's additional] SUCH one percent
24 rate of tax calculated on the basis of the ratio which such city's popu-
25 lation bears to the county's total population, such populations as
26 determined in accordance with the latest decennial federal census or
27 special population census taken pursuant to section twenty of the gener-
28 al municipal law completed and published prior to the end of the quarter
29 for which the allocation is made, which special census must include the
30 entire area of the county; and (c) provided, however, that such county
31 shall dedicate the first one million five hundred thousand dollars of
32 net collections attributable to such [additional] one percent rate of
33 tax received by such county after the county receives in the aggregate
34 eighteen million five hundred thousand dollars of net collections from
35 such [additional] one percent rate of tax imposed for any [of the peri-
36 ods: September first, two thousand ten through August thirty-first, two
37 thousand eleven; September first, two thousand eleven through August
38 thirty-first, two thousand twelve; and] TWELVE MONTH PERIOD COMMENCING
39 September first[, two thousand twelve through] AND ENDING THE FOLLOWING
40 August thirty-first, [two thousand thirteen,] to an allocation on a per
41 capita basis, utilizing figures from the latest decennial federal census
42 or special population census taken pursuant to section twenty of the
43 general municipal law, completed and published prior to the end of the
44 year for which such allocation is made, which special census must
45 include the entire area of such county, to be allocated and distributed
46 among the towns of Oneida county by appropriation of its board of legis-
47 lators; provided, further, that nothing herein shall require such board
48 of legislators to make any such appropriation until it has been notified
49 by any town by appropriate resolution and, in any case where there is a
50 village wholly or partly located within a town, a resolution of every
51 such village, embodying the agreement of such town and village or
52 villages upon the amount of such appropriation to be distributed to such
53 village or villages out of the allocation to the town or towns in which
54 it is located.

55 S 22. Section 1262-h of the tax law, as amended by chapter 132 of the
56 laws of 2011, is amended to read as follows:

1 S 1262-h. [Allocation] STEUBEN COUNTY-ALLOCATION and distribution of
2 net collections from the [additional] one percent rate of sales and
3 compensating use taxes in [Steuben county] EXCESS OF THREE PERCENT.
4 Notwithstanding any provision of law to the contrary, of the net
5 collections received by the county of Steuben as a result of the imposi-
6 tion of the [additional] one percent rate of tax IN EXCESS OF THREE
7 PERCENT authorized by section twelve hundred ten of this article [(a)
8 during the period beginning December first, nineteen hundred ninety-
9 three and ending November thirtieth, nineteen hundred ninety-four, the
10 county of Steuben shall pay or cause to be paid to the city of Hornell
11 the sum of two hundred thousand dollars, to the city of Corning the sum
12 of three hundred thousand dollars, and the sum of five hundred thousand
13 dollars to the towns and villages of the county of Steuben, on the basis
14 of the ratio which the full valuation of real property in each town or
15 village bears to the aggregate full valuation of real property in all of
16 the towns and villages in such area. Of the net collections received by
17 the county of Steuben as a result of the imposition of said additional
18 one percent rate of tax authorized by section twelve hundred ten of this
19 article during the period beginning December first, nineteen hundred
20 ninety-four and ending November thirtieth, nineteen hundred ninety-five,
21 the county of Steuben shall pay or cause to be paid to the city of
22 Hornell the sum of three hundred thousand dollars, to the city of Corn-
23 ing the sum of four hundred fifty thousand dollars, and the sum of seven
24 hundred fifty thousand dollars to the towns and villages of the county
25 of Steuben, on the basis of the ratio which the full valuation of real
26 property in each town or village bears to the aggregate full valuation
27 of real property in all of the towns and villages in such area; and (b)
28 during the period beginning December first, nineteen hundred ninety-five
29 and ending November thirtieth, two thousand seven, the county of Steuben
30 shall annually pay or cause to be paid to the city of Hornell the sum of
31 five hundred fifty thousand dollars, to the city of Corning the sum of
32 six hundred thousand dollars, and the sum of seven hundred fifty thou-
33 sand dollars to the towns and villages of the county of Steuben, on the
34 basis of the ratio which the full valuation of real property in each
35 town or village bears to the aggregate full valuation of real property
36 in all of the towns and villages in such area; and during the period
37 beginning December first, two thousand seven and ending November thirti-
38 eth, two thousand nine, the county of Steuben shall annually pay or
39 cause to be paid to the city of Hornell the sum of six hundred ten thou-
40 sand dollars, to the city of Corning the sum of six hundred fifty thou-
41 sand dollars, and the sum of seven hundred fifty thousand dollars to the
42 towns and villages of the county of Steuben, on the basis of the ratio
43 which the full valuation of real property in each town or village bears
44 to the aggregate full valuation of real property in all of the towns and
45 villages in such area; and during the period beginning December first,
46 two thousand nine and ending November thirtieth, two thousand eleven,
47 the county of Steuben shall annually pay or cause to be paid to the city
48 of Hornell the sum of seven hundred ten thousand dollars, to the city of
49 Corning the sum of seven hundred ten thousand dollars, and the sum of
50 seven hundred fifty thousand dollars to the towns and villages of the
51 county of Steuben, on the basis of the ratio which the full valuation of
52 real property in each town or village bears to the aggregate full valu-
53 ation of real property in all of the towns and villages in such area;
54 and] during the period beginning December first, two thousand eleven and
55 ending November thirtieth, two thousand thirteen, AND CONTINUING FOR
56 SUCH TWELVE-MONTH PERIODS THEREAFTER, the county of Steuben shall annu-

1 ally pay or cause to be paid to the city of Hornell the sum of seven
2 hundred forty thousand dollars, to the city of Corning the sum of seven
3 hundred forty thousand dollars, and the sum of seven hundred fifty thou-
4 sand dollars to the towns and villages of the county of Steuben, on the
5 basis of the ratio which the full valuation of real property in each
6 town or village bears to the aggregate full valuation of real property
7 in all of the towns and villages in such area.

8 S 23. Section 1262-i of the tax law, as amended by chapter 420 of the
9 laws of 2003, is amended to read as follows:

10 S 1262-i. [Allocation] TIOGA COUNTY - ALLOCATION of net collections
11 from the [additional] one percent rate of sales and compensating use
12 taxes in [the county of Tioga] EXCESS OF THREE PERCENT. Notwithstanding
13 any contrary provision of law, one-half of the net collections received
14 by the county of Tioga from the one percent RATE OF sales and compensat-
15 ing use taxes in [addition to the] EXCESS OF three percent [rate, each
16 as] authorized by section twelve hundred ten of this article[,] shall be
17 deposited in the general fund of such county and one-half of such
18 collections shall be deposited by the county of Tioga in a capital
19 reserves fund. Disbursements from such capital reserves fund shall sole-
20 ly be made for the purposes of capital projects and repaying any debts
21 incurred for such capital projects in the county of Tioga.

22 S 24. Section 1262-j of the tax law, as amended by chapter 180 of the
23 laws of 1995, subdivision (b) as amended by chapter 27 of the laws of
24 2001 and subdivision (c) as amended by chapter 122 of the laws of 2011,
25 is amended to read as follows:

26 S 1262-j. [Allocation] SUFFOLK COUNTY - ALLOCATION and distribution of
27 net collections from the [additional] ONE PERCENT RATE OF sales and
28 compensating use taxes in [Suffolk county] EXCESS OF THREE PERCENT. [(a)
29 Notwithstanding any provision of law to the contrary, of the net
30 collections received by the county of Suffolk as a result of the imposi-
31 tion of up to the additional one percent rate of tax authorized by
32 section twelve hundred ten of this chapter during the period beginning
33 January first, nineteen hundred ninety-four and ending December thirty-
34 first, nineteen hundred ninety-five, the county of Suffolk shall allo-
35 cate such net collections as follows: one-eighth of the net collections
36 received shall be dedicated for public safety purposes; an appropriate
37 amount shall be used to bring the maximum funds dedicated to the sewer
38 stabilization fund to twelve million five hundred thousand dollars annu-
39 ally; and, the balance shall be deposited in the general fund of the
40 county of Suffolk.

41 (b) Notwithstanding any provision of law to the contrary, of the net
42 collections received by the county of Suffolk as a result of the
43 increase of three-quarters of one percent to the tax authorized by
44 section twelve hundred ten of this article for the period beginning
45 January first, nineteen hundred ninety-six and ending May thirty-first,
46 two thousand one, imposed by local laws or resolutions (by simple major-
47 ity) by the county legislature, and signed by the county executive, the
48 county of Suffolk shall allocate such net collections as follows: an
49 amount equal to no less than one-eighth and no more than one-quarter of
50 net collections which would be received from the imposition of a full
51 one percent rate increase, shall be dedicated for public safety purposes
52 and the balance shall be deposited in the general fund of the county of
53 Suffolk.

54 (c)] Notwithstanding any provision of law to the contrary, [of the net
55 collections received by] IF the county of Suffolk [as a result of the
56 increase] IMPOSES SALES AND COMPENSATING USE TAXES AT THE RATE of one

1 percent [to the tax] IN EXCESS OF THREE PERCENT, AS authorized by
2 section twelve hundred ten of this article [for the period beginning
3 June first, two thousand one and ending November thirtieth, two thousand
4 thirteen], imposed by local laws or resolutions (by simple majority) by
5 the county legislature, and signed by the county executive, the county
6 of Suffolk shall allocate [such] net collections FROM SUCH ONE PERCENT
7 RATE IN EXCESS OF THREE PERCENT as follows: no less than one-eighth and
8 no more than three-eighths of such net collections received shall be
9 dedicated for public safety purposes and the balance shall be deposited
10 in the general fund of the county of Suffolk.

11 S 25. Subdivision (d) of section 1262-k of the tax law, as added by
12 chapter 117 of the laws of 2004, is amended to read as follows:

13 (d) Subdivisions (a) and (b) of this section shall apply only with
14 respect to taxes imposed at a rate not to exceed three percent by the
15 county of Oswego and by any city in such county and without regard to
16 any [additional] rate of tax IN EXCESS OF THREE PERCENT that such county
17 or any such city may be authorized to or does impose.

18 S 26. Section 1262-l of the tax law, as amended by chapter 124 of the
19 laws of 2011, is amended to read as follows:

20 S 1262-l. [Allocation] ROCKLAND COUNTY-ALLOCATION and distribution of
21 net collections from the [additional] ONE PERCENT rate of sales and
22 compensating use tax in [Rockland county] EXCESS OF THREE PERCENT. [1.]
23 Notwithstanding any provision of law to the contrary, if the county of
24 Rockland imposes the [additional five-eighths of] one percent rate of
25 tax IN EXCESS OF THREE PERCENT authorized by section twelve hundred ten
26 of this article [during the period beginning March] EFFECTIVE DECEMBER
27 first, two thousand [two, and ending November thirtieth, two thousand
28 thirteen] ELEVEN AND THEREAFTER, such county shall allocate and distrib-
29 ute [twenty percent] (1) ONE-EIGHTH of the net collections from such
30 [additional] ONE PERCENT rate to the towns and villages in the county in
31 accordance with subdivision (c) of section twelve hundred sixty-two of
32 this part on the basis of the ratio which the population of each such
33 town or village bears to such county's total population; and

34 [2. Notwithstanding any provision of law to the contrary, if the coun-
35 ty of Rockland imposes the additional three-eighths of one percent rate
36 of tax authorized by section twelve hundred ten of this article during
37 the period beginning March first, two thousand seven, and ending Novem-
38 ber thirtieth, two thousand thirteen, such county shall allocate and
39 distribute sixteen and two-thirds percent] (2) ONE-EIGHTH of the net
40 collections from such [additional] ONE PERCENT rate to the general funds
41 of towns and villages within the county of Rockland with existing town
42 and village police departments [from March first, two thousand seven
43 through December thirty-first, two thousand seven and thirty-three and
44 one-third percent of the net collections from such additional rate from
45 January first, two thousand eight through November thirtieth, two thou-
46 sand thirteen. The monies allocated and distributed pursuant to this
47 subdivision shall be allocated and distributed to towns and villages
48 with police departments] on the basis of the number of full-time equiv-
49 alent police officers employed by each police department and shall not
50 be used for salaries heretofore or hereafter negotiated.

51 S 27. Section 1262-l of the tax law, as added by chapter 207 of the
52 laws of 2002, is amended by adding a new subdivision (c) to read as
53 follows:

54 (C) THIS SECTION SHALL APPLY TO TAXES IMPOSED IN WARREN COUNTY ONLY AT
55 THE RATE OF THREE PERCENT OR LESS.

1 S 28. Section 1262-m of the tax law, as amended by chapter 371 of the
2 laws of 2003, is amended to read as follows:

3 S 1262-m. [Allocation] CHENANGO COUNTY - ALLOCATION of net collections
4 from the [additional] one percent rate of sales and compensating use
5 taxes in [the county of Chenango] EXCESS OF THREE PERCENT. Notwithstand-
6 ing any contrary provision of law, all net collections received by the
7 county of Chenango from the one percent RATE OF sales and compensating
8 use taxes in [addition to] EXCESS OF the three percent rate[, each as]
9 authorized by section twelve hundred ten of this article[,] shall be
10 used, in the first instance, to pay the cost of constructing and repay-
11 ing any debts incurred in the construction of the Chenango county public
12 safety building project, and any operational costs related to the
13 Chenango county public safety building. Any and all revenue derived from
14 such [additional] one percent RATE OF tax IN EXCESS OF THREE PERCENT,
15 after the construction and debt financing costs of the Chenango county
16 public safety building project annex, and any operational costs related
17 to the Chenango county public safety building are paid, shall be depos-
18 ited by the county of Chenango in a capital reserves fund. Disbursements
19 from such capital reserves fund shall solely be made for the purposes of
20 capital projects and repaying any debts incurred for such capital
21 projects in the county of Chenango.

22 S 29. Section 1262-n of the tax law, as amended by chapter 240 of the
23 laws of 2011, is amended to read as follows:

24 S 1262-n. [Disposition] NIAGARA COUNTY-DISPOSITION of net collections
25 from the [additional] one percent rate of sales and compensating use
26 taxes in [the county of Niagara] EXCESS OF THREE PERCENT. Notwithstand-
27 ing any contrary provision of law, if the county of Niagara imposes the
28 [additional] one percent rate of sales and compensating use taxes IN
29 EXCESS OF THREE PERCENT authorized by section twelve hundred ten of this
30 article for [all or] any [portion of the] period beginning [March] ON OR
31 AFTER DECEMBER first, two thousand [three and ending November thirtieth,
32 two thousand thirteen] ELEVEN, the county shall use all net collections
33 from such [additional] one percent rate IN EXCESS OF THREE PERCENT to
34 pay the county's expenses for Medicaid[. The] AND SUCH net collections
35 [from the additional one percent rate imposed pursuant to this section]
36 shall be deposited in a special fund to be created by such county sepa-
37 rate and apart from any other funds and accounts of the county. Any and
38 all remaining net collections from such [additional] one percent tax IN
39 EXCESS OF THREE PERCENT, after the Medicaid expenses are paid, shall be
40 deposited by the county of Niagara in the general fund of such county
41 for any county purpose.

42 S 30. Section 1262-o of the tax law, as amended by chapter 249 of the
43 laws of 2011, is amended to read as follows:

44 S 1262-o. [Disposition] CHAUTAUQUA COUNTY-DISPOSITION of net
45 collections from the [additional] FIRST ONE-HALF OF ONE PERCENT rate of
46 sales and compensating use taxes in [the county of Chautauqua] EXCESS OF
47 THREE PERCENT. [Notwithstanding any contrary provision of law, if the
48 county of Chautauqua imposes the additional one and one-quarter percent
49 rate of sales and compensating use taxes authorized by section twelve
50 hundred ten of this article for all or any portion of the period begin-
51 ning March first, two thousand five and ending August thirty-first, two
52 thousand six, the additional one percent rate authorized by such section
53 for all or any of the period beginning September first, two thousand six
54 and ending November thirtieth, two thousand seven, the additional three-
55 quarters of one percent rate authorized by such section for all or any
56 of the period beginning December first, two thousand seven and ending

1 November thirtieth, two thousand ten, the county shall allocate one-
2 fifth of the net collections from the additional three-quarters of one
3 percent to the cities, towns and villages in the county on the basis of
4 their respective populations, determined in accordance with the latest
5 decennial federal census or special population census taken pursuant to
6 section twenty of the general municipal law completed and published
7 prior to the end of the quarter for which the allocation is made, and
8 allocate the remainder of the net collections from the additional three-
9 quarters of one percent as follows: (1) to pay the county's expenses for
10 Medicaid and other expenses required by law; (2) to pay for local road
11 and bridge projects; (3) for the purposes of capital projects and repay-
12 ing any debts incurred for such capital projects in the county of Chau-
13 tauqua that are not otherwise paid for by revenue received from the
14 mortgage recording tax; and (4) for deposit into a reserve fund for
15 bonded indebtedness established pursuant to the general municipal law.]
16 Notwithstanding any contrary provision of law, if the county of Chautau-
17 qua imposes [the additional] A one-half percent OR GREATER rate of sales
18 and compensating use taxes [authorized by such section twelve hundred
19 ten] IN EXCESS OF THREE PERCENT for [all or] any [of the] period begin-
20 ning December first, two thousand [ten and ending November thirtieth,
21 two thousand thirteen] ELEVEN OR THEREAFTER, the county shall allocate
22 three-tenths of the net collections from the [additional] FIRST one-half
23 of one percent RATE OF SUCH TAXES IN EXCESS OF THREE PERCENT to the
24 cities, towns and villages in the county on the basis of their respec-
25 tive populations, determined in accordance with the latest decennial
26 federal census or special population census taken pursuant to section
27 twenty of the general municipal law completed and published prior to the
28 end of the quarter for which the allocation is made, and allocate the
29 remainder of the net collections from [the] SUCH additional one-half of
30 one percent RATE as follows: (1) to pay the county's expenses for Medi-
31 caid and other expenses required by law; (2) to pay for local road and
32 bridge projects; (3) for the purposes of capital projects and repaying
33 any debts incurred for such capital projects in the county of Chautauqua
34 that are not otherwise paid for by revenue received from the mortgage
35 recording tax; and (4) for deposit into a reserve fund for bonded
36 indebtedness established pursuant to the general municipal law. The net
37 collections from [the additional rates imposed pursuant to this section]
38 SUCH ONE-HALF OF ONE PERCENT RATE shall be deposited in a special fund
39 to be created by such county separate and apart from any other funds and
40 accounts of the county to be used for purposes above described.

41 S 31. Section 1262-p of the tax law, as amended by chapter 117 of the
42 laws of 2011, is amended to read as follows:

43 S 1262-p. [Disposition] LIVINGSTON COUNTY-DISPOSITION of net
44 collections from the [additional] one percent rate of sales and compen-
45 sating use taxes [in the county of Livingston] EXCESS OF THREE PERCENT.
46 Notwithstanding any contrary provision of law, if the county of Living-
47 ston imposes the [additional] one percent rate of sales and compensating
48 use taxes IN EXCESS OF THREE PERCENT authorized by section twelve
49 hundred ten of this article for [all or] any [portion of the] period
50 beginning [June] ON OR AFTER DECEMBER first, two thousand [three and
51 ending November thirtieth, two thousand thirteen] ELEVEN, the county
52 shall use all net collections from such [additional] one percent rate to
53 pay the county's expenses for Medicaid. The net collections from [the
54 additional] SUCH one percent rate [imposed pursuant to this section]
55 shall be deposited in a special fund to be created by such county sepa-
56 rate and apart from any other funds and accounts of the county. Any and

1 all remaining net collections from such [additional] one percent [tax]
2 RATE, after the Medicaid expenses are paid, shall be deposited by the
3 county of Livingston in the general fund of such county for any county
4 purpose.

5 S 32. Section 1262-q of the tax law, as amended by chapter 243 of the
6 laws of 2011, is amended to read as follows:

7 S 1262-q. Erie county-disposition of net collections from the one
8 percent and the three-quarters of one percent rates of sales and compen-
9 sating use taxes in excess of three percent. Notwithstanding any
10 provision of law to the contrary: (1) If the county of Erie imposes the
11 [additional] one percent rate of sales and compensating use taxes IN
12 EXCESS OF THREE PERCENT authorized by item (i) of clause (4) of subpara-
13 graph (i) of the opening paragraph of section twelve hundred ten of this
14 article during [the] ANY period beginning January first, two thousand
15 seven, or thereafter, the county shall allocate each calendar year the
16 first twelve million five hundred thousand dollars of the net
17 collections from such one percent rate to the cities of such county and
18 the area in such county outside its cities to be applied or distributed
19 in the same manner and proportion as the net collections for such cities
20 and area are applied or distributed under the revenue distribution
21 agreement entered into pursuant to the authority of subdivision (c) of
22 section twelve hundred sixty-two of this part in effect on January
23 first, two thousand six, and subject to all provisions of such agreement
24 governing the net collections for such cities and area and shall retain
25 the remainder of such net collections for any county purpose.

26 (2) Net collections from the [additional] three-quarters of one
27 percent rate of sales and compensating use taxes which the county may
28 impose during the period commencing December first, two thousand eleven,
29 [and ending November thirtieth, two thousand thirteen] OR THEREAFTER,
30 pursuant to the authority of [item (ii) of clause (4) of subparagraph
31 (i) of the opening paragraph of] section twelve hundred ten of this
32 article shall be used by the county solely for county purposes and shall
33 not be subject to any revenue distribution agreement the county entered
34 into pursuant to the authority of subdivision (c) of section twelve
35 hundred sixty-two of this part.

36 (3) SEE SECTION TWELVE HUNDRED SIXTY-TWO-T OF THIS PART FOR ANOTHER
37 PROVISION RELATING TO ERIE COUNTY.

38 S 33. Section 1262-r of the tax law, as added by chapter 374 of the
39 laws of 2006, is amended to read as follows:

40 S 1262-r. [Allocation] OSWEGO COUNTY - ALLOCATION and distribution of
41 certain net collections [in the county of Oswego]. Notwithstanding any
42 other provision of law to the contrary, if the city of Fulton does not
43 impose any tax pursuant to the authority of section twelve hundred ten
44 of this article: (1) the county of Oswego shall impose sales and compen-
45 sating use taxes pursuant to the authority of subdivision (a) of section
46 twelve hundred ten of this article at [the maximum rate authorized
47 therefor] A RATE OF NOT LESS THAN FOUR PERCENT; (2) such county shall,
48 by local law, ordinance or resolution, allocate and distribute monthly
49 to the city of Fulton net collections in the amount of five hundred
50 eight thousand eight hundred twenty dollars, commencing on the first day
51 of the first month in which the repeal of such city's taxes takes
52 effect, and continuing monthly unless the city of Fulton imposes tax
53 pursuant to the authority of such section twelve hundred ten; (3) such
54 monthly amount allocated and distributed to such city shall be deemed to
55 be paid from the county's net collections set aside for county purposes
56 and shall not affect the amount of net collections to be allocated and

distributed by the county to the area of the county outside the cities in the county pursuant to subdivision (c) of section twelve hundred sixty-two of this part; and (4) such county shall not be required to allocate net collections to the city of Fulton pursuant to subdivision (c) of such section twelve hundred sixty-two unless net collections from the county's sales and compensating use taxes exceed thirty-four million dollars per year, in which case the county shall allocate ten percent of its net collections in excess of thirty-four million dollars on the basis of population to the city of Fulton and such area of the county outside the cities.

S 34. Subdivision (b) of section 1262-r of the tax law, as added by chapter 37 of the laws of 2006, is amended to read as follows:

(b) The county shall allocate net collections from its taxes imposed at the rate of one and one-half percent pursuant to the authority of section twelve hundred ten of this article and also from [an additional] THE FIRST one-eighth of one percent rate of [such] ITS taxes [authorized by such section twelve hundred ten] IMPOSED IN EXCESS OF THREE PERCENT during the entire period [in which such additional rate is authorized] THAT THE COUNTY IMPOSES ANY RATE OF TAX IN EXCESS OF THREE PERCENT to the cities, towns and villages in the county (i) on the basis of their respective populations, determined in accordance with the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law, completed and published prior to the end of the quarter for which the allocation is made, which special census must include the entire area of the county (the "population method"), or (ii) on the basis of the ratio which the full valuation of real property in each city, town and village bears to the aggregate full valuation of real property in all of the cities, towns and villages in such county (the "full valuation method"), or (iii) on the basis of the two thousand four base amounts described in subdivision (d) of this section, or (iv) on the basis of specific amounts set aside for each city in the county, or (v) on the basis of a combination of such methods, provided, that the county shall apply the population method and the full valuation method uniformly throughout the county. SEE SECTION TWELVE HUNDRED SIXTY-TWO-W OF THIS PART FOR ANOTHER PROVISION RELATING TO ONTARIO COUNTY.

S 35. Section 1262-s of the tax law, as amended by chapter 226 of the laws of 2011, is amended to read as follows:

S 1262-s. [Disposition] HERKIMER COUNTY-DISPOSITION of net collections from the [additional] one-quarter of one percent rate of sales and compensating use taxes in [the county of Herkimer] EXCESS OF FOUR PERCENT. Notwithstanding any contrary provision of law, if the county of Herkimer imposes the [additional] one-quarter of one percent rate of sales and compensating use taxes IN EXCESS OF FOUR PERCENT authorized by SUBDIVISION (K) OF section twelve hundred [ten-E] TEN of this article for [all or] any [portion of the] period beginning ON OR AFTER December first, two thousand [seven and ending November thirtieth, two thousand thirteen] ELEVEN, the county shall use all net collections from such [additional] one-quarter of one percent rate to pay the county's expenses for the construction of additional correctional facilities. The net collections from [the additional] SUCH ONE-QUARTER OF ONE PERCENT rate [imposed pursuant to section twelve hundred ten-E] shall be deposited in a special fund to be created by such county separate and apart from any other funds and accounts of the county. Any and all remaining net collections from such [additional tax] ONE-QUARTER OF ONE PERCENT RATE, after the expenses of such construction are paid, shall be depos-

1 ited by the county of Herkimer in the general fund of such county for
2 any county purpose.

3 S 36. The tax law is amended by adding twelve new sections 1262-t,
4 1262-u, 1262-v, 1262-w, 1262-x, 1262-y, 1262-z, 1262-aa, 1262-bb, 1262-
5 cc, 1262-dd, and 1262-ee to read as follows:

6 S 1262-T. ERIE COUNTY - NET COLLECTIONS FROM SALES AND COMPENSATING
7 USE TAXES IMPOSED AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS
8 OF FOUR PERCENT. NOTWITHSTANDING ANY LAW TO THE CONTRARY, NET
9 COLLECTIONS FROM ERIE COUNTY'S SALES AND COMPENSATING USE TAXES IMPOSED
10 AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS OF FOUR PERCENT
11 PURSUANT TO THE AUTHORITY OF SUBDIVISION (K) OF SECTION TWELVE HUNDRED
12 TEN OF THIS ARTICLE SHALL BE PAID TO THE COUNTY, SHALL BE USED BY THE
13 COUNTY SOLELY FOR COUNTY PURPOSES, AND SHALL NOT BE SUBJECT TO ANY
14 AGREEMENT ENTERED INTO BY THE COUNTY AND THE CITIES IN THE COUNTY UNDER
15 SUBDIVISION (C) OF SECTION TWELVE HUNDRED SIXTY-TWO OF THIS PART.

16 S 1262-U. ONEIDA COUNTY - NET COLLECTIONS FROM SALES AND COMPENSATING
17 USE TAXES IMPOSED AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS
18 OF THREE PERCENT. NOTWITHSTANDING ANY LAW TO THE CONTRARY, NET
19 COLLECTIONS FROM ONEIDA COUNTY'S SALES AND COMPENSATING USE TAXES
20 IMPOSED AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS OF THREE
21 PERCENT SHALL NOT BE SUBJECT TO ANY AGREEMENT ENTERED INTO BY THE COUNTY
22 AND THE CITIES IN THE COUNTY UNDER SUBDIVISION (C) OF SECTION TWELVE
23 HUNDRED SIXTY-TWO OF THIS PART.

24 S 1262-V. HERKIMER COUNTY - NET COLLECTIONS FROM SALES AND COMPENSAT-
25 ING USE TAXES IMPOSED AT THE RATE OF ONE PERCENT IN EXCESS OF THREE
26 PERCENT. NOTWITHSTANDING ANY LAW TO THE CONTRARY, HERKIMER COUNTY'S ONE
27 PERCENT RATE OF SALES AND COMPENSATING USE TAXES IN EXCESS OF THREE
28 PERCENT SHALL NOT BE SUBJECT TO PREEMPTION PURSUANT TO THE AGREEMENT
29 ENTERED INTO BETWEEN THE COUNTY OF HERKIMER AND THE CITY OF LITTLE FALLS
30 ON APRIL TWELFTH, NINETEEN HUNDRED NINETY-FOUR, AND FILED WITH THE CLERK
31 OF THE COUNTY LEGISLATURE OF THE COUNTY OF HERKIMER.

32 S 1262-W. ONTARIO COUNTY - NET COLLECTIONS FROM A PORTION OF SALES AND
33 COMPENSATING USE TAXES IMPOSED AT THE RATE OF ONE-HALF OF ONE PERCENT IN
34 EXCESS OF THREE PERCENT. NOTWITHSTANDING ANY LAW TO THE CONTRARY, AFTER
35 ONTARIO COUNTY ALLOCATES NET COLLECTIONS FROM THE FIRST ONE-EIGHTH OF
36 ONE PERCENT RATE OF ITS TAXES IN EXCESS OF THREE PERCENT PURSUANT TO THE
37 AUTHORITY OF SECTION TWELVE HUNDRED SIXTY-TWO-R OF THIS PART, THE
38 REMAINDER OF NET COLLECTIONS FROM ONTARIO COUNTY'S SALES AND COMPENSAT-
39 ING USE TAXES IMPOSED AT THE RATE OF ONE-HALF OF ONE PERCENT IN EXCESS
40 OF THREE PERCENT SHALL BE SET ASIDE FOR COUNTY PURPOSES AND SHALL NOT BE
41 SUBJECT TO ANY AGREEMENT ENTERED INTO BY THE COUNTY AND THE CITIES IN
42 THE COUNTY PURSUANT TO THE AUTHORITY OF SUBDIVISION (C) OF SECTION
43 TWELVE HUNDRED SIXTY-TWO OR SECTION TWELVE HUNDRED SIXTY-TWO-R OF THIS
44 PART.

45 S 1262-X. ALBANY COUNTY - ALLOCATION OF CERTAIN NET COLLECTIONS.
46 NOTWITHSTANDING ANY INCONSISTENT PROVISION OF LAW, IF THE COUNTY OF
47 ALBANY IMPOSES A ONE PERCENT RATE OF SALES AND COMPENSATING USE TAXES IN
48 EXCESS OF THREE PERCENT AS AUTHORIZED BY SECTION TWELVE HUNDRED TEN OF
49 THIS ARTICLE, THEN THE COUNTY OF ALBANY SHALL ALLOCATE AND DISTRIBUTE
50 NET COLLECTIONS FROM SUCH ONE PERCENT RATE IN EXCESS OF THREE PERCENT
51 QUARTERLY TO THE CITIES AND THE AREA OF THE COUNTY OUTSIDE THE CITIES IN
52 THE SAME PROPORTION THE COUNTY ALLOCATES AND DISTRIBUTES NET COLLECTIONS
53 FROM THE COUNTY'S THREE PERCENT RATE OF SUCH TAXES AS OF JULY ELEVENTH,
54 TWO THOUSAND NINE. SUCH PORTION OF NET COLLECTIONS ATTRIBUTABLE TO SUCH
55 ONE PERCENT RATE SHALL BE ALLOCATED AND DISTRIBUTED TO THE TOWNS AND
56 VILLAGES IN SUCH COUNTY IN THE SAME MANNER AS NET COLLECTIONS ATTRIBUT-

1 ABLE TO SUCH COUNTY'S THREE PERCENT RATE OF SUCH TAXES ARE ALLOCATED AND
2 DISTRIBUTED TO SUCH TOWNS AND VILLAGES AS OF THAT DATE. IF A CITY IN THE
3 COUNTY OF ALBANY EXERCISES ITS PRIOR RIGHT TO IMPOSE TAX PURSUANT TO
4 SECTION TWELVE HUNDRED TWENTY-FOUR OF THIS ARTICLE, THEN THE COUNTY
5 SHALL NOT BE REQUIRED TO ALLOCATE AND DISTRIBUTE NET COLLECTIONS IN
6 ACCORDANCE WITH THIS SECTION FOR ANY PERIOD OF TIME DURING WHICH ANY
7 SUCH CITY TAX IS IN EFFECT.

8 S 1262-Y. CLINTON COUNTY - NET COLLECTIONS FROM ADDITIONAL RATE NOT
9 SUBJECT TO AGREEMENT. NET COLLECTIONS FROM ANY RATE OF SALES AND COMPEN-
10 SATING USE TAXES CLINTON COUNTY IMPOSES IN EXCESS OF THREE PERCENT
11 DURING THE PERIOD COMMENCING DECEMBER FIRST, TWO THOUSAND SEVEN, AND
12 ENDING NOVEMBER THIRTIETH, TWO THOUSAND ELEVEN, PURSUANT TO THE AUTHORI-
13 TY OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE, SHALL BE PAID TO THE
14 COUNTY AND THE COUNTY SHALL SET ASIDE SUCH NET COLLECTIONS AND USE THEM
15 SOLELY FOR COUNTY PURPOSES. SUCH NET COLLECTIONS SHALL NOT BE SUBJECT TO
16 ANY REVENUE DISTRIBUTION AGREEMENT ENTERED INTO BY THE COUNTY AND THE
17 CITY IN THE COUNTY PURSUANT TO SUBDIVISION (C) OF SECTION TWELVE HUNDRED
18 SIXTY-TWO OF THIS PART.

19 S 1262-Z. COLUMBIA COUNTY - ALLOCATION OF CERTAIN NET COLLECTIONS.
20 NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, IF COLUMBIA COUNTY
21 IMPOSES A ONE PERCENT RATE OF SALES AND COMPENSATING USE TAXES IN EXCESS
22 OF THREE PERCENT AS AUTHORIZED BY SECTION TWELVE HUNDRED TEN OF THIS
23 ARTICLE FOR ANY PERIOD, THEN THE COUNTY SHALL ALLOCATE AND DISTRIBUTE
24 QUARTERLY TO THE CITY OF HUDSON AND THE AREA OF THE COUNTY OUTSIDE SUCH
25 CITY THE SAME PROPORTION OF NET COLLECTIONS ATTRIBUTABLE TO SUCH ONE
26 PERCENT RATE AS THE COUNTY WAS ALLOCATING AND DISTRIBUTING NET
27 COLLECTIONS FROM THE COUNTY'S THREE PERCENT RATE OF SUCH TAXES ON JANU-
28 ARY TWENTY-EIGHTH, NINETEEN HUNDRED NINETY-FIVE, AND SUCH PORTION OF NET
29 COLLECTIONS FROM SUCH ONE PERCENT RATE SHALL BE ALLOCATED AND DISTRIB-
30 UTED TO THE TOWNS AND VILLAGES IN THE COUNTY IN THE SAME MANNER AS NET
31 COLLECTIONS ATTRIBUTABLE TO THE COUNTY'S THREE PERCENT RATE OF SUCH
32 TAXES WERE ALLOCATED AND DISTRIBUTED TO SUCH TOWNS AND VILLAGES ON JANU-
33 ARY TWENTY-EIGHTH, NINETEEN HUNDRED NINETY-FIVE. IF THE CITY OF HUDSON
34 EXERCISES ITS PRIOR RIGHT TO IMPOSE A TAX PURSUANT TO SECTION TWELVE
35 HUNDRED TWENTY-FOUR OF THIS ARTICLE, THEN THE COUNTY SHALL NOT BE
36 REQUIRED TO ALLOCATE AND DISTRIBUTE NET COLLECTIONS IN ACCORDANCE WITH
37 THIS SECTION FOR ANY PERIOD DURING WHICH ANY SUCH CITY TAX IS IN EFFECT.

38 S 1262-AA. GENESEE COUNTY - ALLOCATION OF CERTAIN NET COLLECTIONS.
39 NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, IF GENESEE
40 COUNTY IMPOSES SALES AND COMPENSATING USE TAXES AT A RATE IN EXCESS OF
41 THREE PERCENT FOR ANY PERIOD, THE COUNTY SHALL ALLOCATE AND DISTRIBUTE
42 NET COLLECTIONS FROM SUCH RATE IN EXCESS OF THREE PERCENT IN THE SAME
43 MANNER AND PROPORTION AS IT DOES NET COLLECTIONS FROM SUCH TAXES IMPOSED
44 AT THE RATE OF THREE PERCENT.

45 S 1262-BB. MONROE COUNTY - ALLOCATION OF CERTAIN NET COLLECTIONS. (A)
46 NOTWITHSTANDING THE PROVISIONS OF SUBDIVISIONS (B) AND (C) OF SECTION
47 TWELVE HUNDRED SIXTY-TWO AND SECTION TWELVE HUNDRED SIXTY-TWO-G OF THIS
48 PART, NET COLLECTIONS FROM MONROE COUNTY'S SALES AND COMPENSATING USE
49 TAXES IMPOSED AT A RATE OF ONE PERCENT IN EXCESS OF THREE PERCENT, AS
50 AUTHORIZED PURSUANT TO THE AUTHORITY OF SECTION TWELVE HUNDRED TEN OF
51 THIS ARTICLE, SHALL BE ALLOCATED AND DISTRIBUTED AS FOLLOWS: FOR THE
52 PERIOD OF DECEMBER FIRST, TWO THOUSAND ELEVEN, THROUGH NOVEMBER THIRTI-
53 ETH, TWO THOUSAND TWELVE, IN CASH, FIVE PERCENT TO THE SCHOOL DISTRICTS
54 IN THE AREA OF THE COUNTY OUTSIDE THE CITY OF ROCHESTER, THREE PERCENT
55 TO THE TOWNS LOCATED WITHIN THE COUNTY, ONE AND ONE-QUARTER PERCENT TO
56 THE VILLAGES LOCATED WITHIN THE COUNTY, AND NINETY AND THREE-QUARTERS

1 PERCENT TO THE CITY OF ROCHESTER AND COUNTY OF MONROE. THE REMAINING
2 NINETY AND THREE-QUARTERS PERCENT OF NET COLLECTIONS FROM SUCH ONE
3 PERCENT RATE IN EXCESS OF THREE PERCENT SHALL BE ALLOCATED AND DISTRIB-
4 UTED TO THE CITY OF ROCHESTER OR RETAINED BY THE COUNTY SO THAT THE
5 COMBINED TOTAL ALLOCATION AND DISTRIBUTION TO THE CITY AND COMBINED
6 AMOUNT TO BE RETAINED BY THE COUNTY FROM THE COUNTY'S SALES TAX REVENUES
7 PURSUANT TO SECTIONS TWELVE HUNDRED SIXTY-TWO AND TWELVE HUNDRED SIXTY-
8 TWO-G OF THIS PART AND THIS SECTION SHALL RESULT IN THE SAME TOTAL
9 AMOUNT BEING ALLOCATED AND DISTRIBUTED TO THE CITY OF ROCHESTER AND THE
10 COUNTY. THE AMOUNT SO RETAINED BY THE COUNTY SHALL BE USED FOR COUNTY
11 PURPOSES. THE FOREGOING CASH PAYMENTS TO THE SCHOOL DISTRICTS SHALL BE
12 ALLOCATED ON THE BASIS OF THE ENROLLED PUBLIC SCHOOL PUPILS THEREOF, AS
13 SUCH TERM IS USED IN SUBDIVISION (B) OF SECTION TWELVE HUNDRED SIXTY-TWO
14 OF THIS PART, RESIDING IN THE COUNTY OF MONROE. THE CASH PAYMENTS TO
15 THE TOWNS LOCATED IN THE COUNTY OF MONROE SHALL BE ALLOCATED ON THE
16 BASIS OF THE RATIO WHICH THE POPULATION OF EACH TOWN, EXCLUSIVE OF THE
17 POPULATION OF ANY VILLAGE OR PORTION THEREOF LOCATED WITHIN A TOWN,
18 BEARS TO THE TOTAL POPULATION OF THE TOWNS LOCATED IN THE COUNTY, EXCLU-
19 SIVE OF THE POPULATION OF THE VILLAGES LOCATED IN SUCH TOWNS. THE CASH
20 PAYMENTS TO THE VILLAGES LOCATED IN THE COUNTY SHALL BE ALLOCATED ON THE
21 BASIS OF THE RATIO WHICH THE POPULATION OF EACH VILLAGE BEARS TO THE
22 TOTAL POPULATION OF THE VILLAGES LOCATED IN THE COUNTY. THE TERM POPU-
23 LATION AS USED IN THIS SECTION SHALL HAVE THE SAME MEANING AS USED IN
24 SUBDIVISION (B) OF SECTION TWELVE HUNDRED SIXTY-TWO OF THIS PART.

25 (B) NET COLLECTIONS FROM SUCH ONE PERCENT RATE IN EXCESS OF THREE
26 PERCENT SHALL NOT BE INCLUDED IN DETERMINING A SALES TAX INCREASE OR
27 DECREASE AS DEFINED IN PARAGRAPHS (C) AND (D) OF SUBDIVISION ONE OF
28 SECTION TWELVE HUNDRED SIXTY-TWO-G OF THIS PART.

29 S 1262-CC. ONONDAGA COUNTY - ALLOCATION OF CERTAIN NET COLLECTIONS.
30 NOTWITHSTANDING ANY CONTRARY PROVISION OF LAW, NET COLLECTIONS FROM THE
31 ONE PERCENT RATE OF SALES AND COMPENSATING USE TAXES IN EXCESS OF THREE
32 PERCENT ONONDAGA COUNTY MAY IMPOSE DURING THE PERIOD COMMENCING DECEMBER
33 FIRST, TWO THOUSAND ELEVEN, AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND
34 TWELVE, PURSUANT TO THE AUTHORITY OF SECTION TWELVE HUNDRED TEN OF THIS
35 ARTICLE, SHALL NOT BE SUBJECT TO ANY REVENUE DISTRIBUTION AGREEMENT
36 ENTERED INTO PURSUANT TO SUBDIVISION (C) OF SECTION TWELVE HUNDRED
37 SIXTY-TWO OF THIS PART, BUT SHALL BE ALLOCATED AND DISTRIBUTED OR PAID,
38 AT LEAST QUARTERLY, AS FOLLOWS: (I) 72.70 PERCENT TO THE COUNTY FOR ANY
39 COUNTY PURPOSE; (II) 11.35 PERCENT TO THE CITY OF SYRACUSE; (III) 13.04
40 PERCENT TO THE TOWNS OF THE COUNTY ON THE BASIS OF POPULATION AND TO THE
41 VILLAGES IN THE AREA OF THE COUNTY OUTSIDE THE CITY OF SYRACUSE, IN
42 ACCORDANCE WITH SUBDIVISION (C) OF SECTION TWELVE HUNDRED SIXTY-TWO OF
43 THIS PART; AND (IV) 2.91 PERCENT TO THE SCHOOL DISTRICTS IN ACCORDANCE
44 WITH SUBDIVISION (A) OF SECTION TWELVE HUNDRED SIXTY-TWO OF THIS PART.

45 S 1262-DD. ORANGE COUNTY - NET COLLECTIONS FROM ADDITIONAL RATE NOT
46 SUBJECT TO AGREEMENT. NOTWITHSTANDING SUBDIVISION (C) OF SECTION TWELVE
47 HUNDRED SIXTY-TWO OF THIS PART, NET COLLECTIONS FROM ANY RATE OF SALES
48 AND COMPENSATING USE TAXES IN EXCESS OF THREE PERCENT IMPOSED BY ORANGE
49 COUNTY DURING THE PERIOD COMMENCING DECEMBER FIRST, TWO THOUSAND ELEVEN,
50 AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND TWELVE, PURSUANT TO THE
51 AUTHORITY OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE, SHALL BE USED
52 BY THE COUNTY SOLELY FOR COUNTY PURPOSES AND SHALL NOT BE SUBJECT TO ANY
53 REVENUE DISTRIBUTION AGREEMENT ENTERED INTO PURSUANT TO THE AUTHORITY OF
54 SUBDIVISION (C) OF SECTION TWELVE HUNDRED SIXTY-TWO OF THIS PART.

55 S 1262-EE. ULSTER COUNTY - ALLOCATION OF CERTAIN NET COLLECTIONS. IF
56 ULSTER COUNTY IMPOSES SALES AND COMPENSATING USE TAXES AT A RATE IN

1 EXCESS OF THREE PERCENT PURSUANT TO THE AUTHORITY OF SECTION TWELVE
2 HUNDRED TEN OF THIS ARTICLE FOR ANY PERIOD COMMENCING DECEMBER FIRST,
3 TWO THOUSAND ELEVEN, AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND TWELVE,
4 NET COLLECTIONS FROM SUCH RATE IN EXCESS OF THREE PERCENT SHALL BE
5 SUBJECT TO SUCH COUNTY'S EXISTING AGREEMENT WITH THE CITY OF KINGSTON
6 ENTERED INTO PURSUANT TO SUBDIVISION (C) OF SECTION TWELVE HUNDRED
7 SIXTY-TWO OF THIS PART AND SUCH NET COLLECTIONS SHALL BE ALLOCATED IN
8 ACCORDANCE WITH SUCH AGREEMENT.

9 S 37. This act shall take effect December 1, 2012, and shall apply in
10 accordance with the applicable transitional provisions in sections 1106
11 and 1217 of the tax law; provided that a county, city or school district
12 shall be authorized immediately after this act shall have become a law
13 to adopt or amend local laws, ordinances or resolutions to impose sales
14 and compensating use taxes at a rate in excess of three percent pursuant
15 to the authority of this act to take effect December 1, 2012, or there-
16 after, subject to the provisions of subdivisions (d) and (e) of section
17 1210, 1211, or 1212-A or subdivisions (e) and (f) of section 1212 of the
18 tax law.