

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

5680--A

2011-2012 Regular Sessions

I N S E N A T E

June 10, 2011

Introduced by COMMITTEE ON RULES -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- 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 three 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 three 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2 REPEALED and a new opening paragraph is added to read as follows: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 OR THREE
11 PERCENT, AND, IF THE CITY OR COUNTY IMPOSES THE TAXES DESCRIBED IN
12 SUBDIVISION (A) OF THIS SECTION AT THE RATE OF THREE PERCENT, ALSO AT
13 THE ADDITIONAL RATE AUTHORIZED IN SUBDIVISION (K) OF THIS SECTION.
14 PROVIDED, FURTHER, SUCH LOCAL LAW, ORDINANCE OR RESOLUTION OF SUCH CITY
15 OR COUNTY AUTHORIZING THE IMPOSITION OF SUCH TAXES SHALL NOT EXCEED TWO
16 YEARS IN DURATION AND MUST BE REAUTHORIZED PURSUANT TO LOCAL LAW, ORDI-
17 NANCE OR RESOLUTION. ANY TAX IMPOSED PURSUANT TO THE AUTHORITY OF THIS
18 SECTION SHALL BE ADMINISTERED, COLLECTED AND DISTRIBUTED BY THE COMMIS-

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

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 Subparagraph (iii) of paragraph 3 of subdivision (b) of section 1210 of the tax law is REPEALED.

1 S 5. Section 1210 of the tax law is amended by adding a new subdivi-
2 sion (k) to read as follows:

3 (K) (1) EACH OF THE FOLLOWING COUNTIES THAT IMPOSES THE TAXES
4 DESCRIBED IN SUBDIVISION (A) OF THIS SECTION AT A RATE IN EXCESS OF
5 THREE PERCENT IS HEREBY FURTHER AUTHORIZED AND EMPOWERED TO ADOPT AND
6 AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH TAXES UP TO
7 THE FOLLOWING ADDITIONAL RATE IN EXCESS OF THREE PERCENT, IN ONE-QUARTER
8 PERCENT INCREMENTS, FOR THE PERIOD BEGINNING DECEMBER FIRST, TWO THOU-
9 SAND TEN; PROVIDED HOWEVER, IF AT ANY TIME THIS SECTION AUTHORIZED FOR
10 THE COUNTIES LISTED IN THIS PARAGRAPH A RATE IN EXCESS OF THE RATES
11 LISTED IN THIS PARAGRAPH, SUCH COUNTY SHALL HAVE THE SOLE RIGHT TO
12 IMPOSE SUCH HIGHER RATE:

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

14 (II) ONE-HALF OF ONE PERCENT: CHAUTAUQUA COUNTY, ONTARIO COUNTY.

15 (III) THREE AND THREE-QUARTERS OF ONE PERCENT: DUTCHESS COUNTY, ESSEX
16 COUNTY, JEFFERSON COUNTY, LEWIS COUNTY, ORANGE COUNTY.

17 (IV) ONE PERCENT: ALBANY COUNTY, BROOME COUNTY, CATTARAUGUS COUNTY,
18 CAYUGA COUNTY, CHEMUNG COUNTY, CHENANGO COUNTY, CLINTON COUNTY, COLUMBIA
19 COUNTY, CORTLAND COUNTY, DELAWARE COUNTY, FRANKLIN COUNTY, FULTON COUN-
20 TY, GENESEE COUNTY, GREENE COUNTY, LIVINGSTON COUNTY, MADISON COUNTY,
21 MONROE COUNTY, MONTGOMERY COUNTY, NIAGARA COUNTY, ONONDAGA COUNTY, ORLE-
22 ANS COUNTY, OSWEGO COUNTY, OTSEGO COUNTY, PUTNAM COUNTY, RENSSELAER
23 COUNTY, ROCKLAND COUNTY, SCHENECTADY COUNTY, SCHOHARIE COUNTY, SCHUYLER
24 COUNTY, SENECA COUNTY, STEUBEN COUNTY, SULLIVAN COUNTY, TIOGA COUNTY,
25 TOMKINS COUNTY, ULSTER COUNTY, WAYNE COUNTY, WYOMING COUNTY, YATES COUN-
26 TY.

27 (V) ONE AND ONE-QUARTER PERCENT: HERKIMER COUNTY, NASSAU COUNTY.

28 (VI) ONE AND ONE-HALF PERCENT: ALLEGANY COUNTY.

29 (VII) ONE AND THREE-QUARTER PERCENT: ERIE COUNTY, ONEIDA COUNTY.

30 (2) EACH OF THE FOLLOWING CITIES THAT IMPOSES THE TAXES DESCRIBED IN
31 SUBDIVISION (A) OF THIS SECTION AT A RATE IN EXCESS OF THREE PERCENT IS
32 HEREBY FURTHER AUTHORIZED AND EMPOWERED TO ADOPT AND AMEND LOCAL LAWS,
33 ORDINANCES OR RESOLUTIONS IMPOSING SUCH TAXES, UP TO THE FOLLOWING ADDI-
34 TIONAL RATE IN EXCESS OF THREE PERCENT, IN ONE-QUARTER PERCENT INCRE-
35 MENTS:

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

37 (II) ONE-HALF OF ONE PERCENT: NONE.

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

39 (IV) ONE PERCENT: CITY OF MOUNT VERNON, CITY OF NEW ROCHELLE, CITY OF
40 WHITE PLAINS, CITY OF YONKERS.

41 (V) ONE AND ONE-QUARTER PERCENT: NONE.

42 (VI) ONE AND ONE-HALF PERCENT: CITY OF NEW YORK.

43 (VII) ONE AND THREE-QUARTER PERCENT: NONE.

44 S 6. Section 1210-A of the tax law is amended by adding a new subdivi-
45 sion (e) to read as follows:

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

50 S 7. Section 1210-B of the tax law is amended by adding a new subdivi-
51 sion (d) to read as follows:

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

1 S 8. Section 1210-C of the tax law is amended by adding a new subdivi-
2 sion (e) to read as follows:

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

7 S 9. Section 1210-D of the tax law is REPEALED.

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

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

11 (a) On request by a majority vote of the whole number of the school
12 authorities of the school district or districts which are coterminous
13 with, partly within or wholly within a city having a population of less
14 than one hundred twenty-five thousand, such city is hereby authorized
15 and empowered to adopt and amend local laws imposing for school district
16 purposes the taxes authorized under section twelve hundred ten OF THIS
17 SUBPART, at the rate of one-half, one, one and one-half, two, two and
18 one-half or three percent which rate shall be uniform for all taxes
19 imposed pursuant to the authority of this section; provided, however,
20 where a city imposes a tax under the authority of both [sections]
21 SECTION twelve hundred ten OF THIS SUBPART and [twelve hundred eleven]
22 THIS SECTION, the aggregate rate of the taxes imposed pursuant to both
23 sections cannot exceed three percent.

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

27 (a) Any school district which is coterminous with, partly within or
28 wholly within a city having a population of less than one hundred twen-
29 ty-five thousand, is hereby authorized and empowered, by majority vote
30 of the whole number of its school authorities, to impose for school
31 district purposes, within the territorial limits of such school district
32 and without discrimination between residents and nonresidents thereof,
33 the taxes described in subdivision (b) of section eleven hundred five OF
34 THIS CHAPTER (but excluding the tax on prepaid telephone calling
35 services) and the taxes described in clauses (E) and (H) of subdivision
36 (a) of section eleven hundred ten OF THIS CHAPTER, including the transi-
37 tional provisions in subdivision (b) of section eleven hundred six of
38 this chapter, so far as such provisions can be made applicable to the
39 taxes imposed by such school district and with such limitations and
40 special provisions as are set forth in this article, such taxes to be
41 imposed at the rate of one-half, one, one and one-half, two, two and
42 one-half or three percent which rate shall be uniform for all portions
43 and all types of receipts and uses subject to such taxes. In respect to
44 such taxes, all provisions of the resolution imposing them, except as to
45 rate and except as otherwise provided herein, shall be identical with
46 the corresponding provisions in [such] article twenty-eight of this
47 chapter, including the applicable definition and exemption provisions of
48 such article, so far as the provisions of such article twenty-eight of
49 this chapter can be made applicable to the taxes imposed by such school
50 district and with such limitations and special provisions as are set
51 forth in this article. The taxes described in subdivision (b) of section
52 eleven hundred five OF THIS CHAPTER (but excluding the tax on prepaid
53 telephone calling service) and clauses (E) and (H) of subdivision (a) of
54 section eleven hundred ten OF THIS CHAPTER, including the transitional
55 provision in subdivision (b) of [such] section eleven hundred six of
56 this chapter, may not be imposed by such school district unless the

1 resolution imposes such taxes so as to include all portions and all
2 types of receipts and uses subject to tax under such subdivision (but
3 excluding the tax on prepaid telephone calling service) and clauses.
4 Provided, however, that, where a school district imposes such taxes,
5 such taxes shall omit the provision for refund or credit contained in
6 subdivision (d) of section eleven hundred nineteen of this chapter with
7 respect to such taxes described in [such] subdivision (b) of section
8 eleven hundred five OF THIS CHAPTER unless such school district elects
9 to provide such provision or, if so elected, to repeal such provision.

10 S 13. Subdivisions (a) and (b) of section 1223 of the tax law, subdi-
11 vision (a) as amended by chapter 74 of the laws of 2010, subdivision (b)
12 as separately amended by chapters 4, 8 and 9 of the laws of 2003, are
13 amended to read as follows:

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

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

51 (b) If a transaction is taxed by both a county and a city PURSUANT TO
52 THE AUTHORITY OF SECTION TWELVE HUNDRED TWO, TWELVE HUNDRED THREE OR
53 TWELVE HUNDRED FOUR OF THIS ARTICLE, OR PURSUANT TO THE AUTHORITY OF
54 SECTION TWELVE HUNDRED TEN OR TWELVE HUNDRED ELEVEN OF THIS ARTICLE, the
55 rate of tax on such transaction imposed by the county or city, not
56 having prior right thereto pursuant to section twelve hundred twenty-

1 four OF THIS ARTICLE, shall be deemed to be reduced (or the entire tax
2 eliminated, if necessary) to the extent necessary to comply with the
3 [foregoing] requirement OF PARAGRAPH ONE OR TWO OF SUBDIVISION (A) OF
4 THIS SECTION.

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

30 S 14. Subdivisions (a), (b) and (c) of section 1224 of the tax law, as
31 amended by chapter 426 of the laws of 1968, paragraph 2 of subdivision
32 (a) and paragraph 2 of subdivision (b) as amended by chapter 506 of the
33 laws of 1976, paragraph 1 of subdivision (b) as amended by section 40 of
34 part Y of chapter 63 of the laws of 2000, are amended to read as
35 follows:

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

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

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

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

46 (1) any or all of the taxes described in subdivisions (b), (d), (e)
47 and (f) of section eleven hundred five OF THIS CHAPTER, and, where the
48 tax described in subdivision (b) of section eleven hundred five OF THIS
49 CHAPTER is imposed, all of the taxes described in clauses (E), (G) and
50 (H) of subdivision (a) of section eleven hundred ten of this chapter, as
51 authorized by subdivision (b) of section twelve hundred ten of this
52 article.

53 (2) all of the taxes described in article twenty-eight OF THIS CHAPTER
54 as authorized by subdivision (a) of section twelve hundred ten OF THIS
55 ARTICLE, or by section twelve hundred eleven OF THIS ARTICLE, to the
56 extent of one-half the maximum aggregate rates authorized under such

subdivision (a) and such section twelve hundred eleven, except as otherwise provided in this section.

(c) [However] EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, where a county containing a city with a population of one hundred twenty-five thousand or more imposes all of the taxes described in article twenty-eight OF THIS CHAPTER as authorized by subdivision (a) of section twelve hundred ten OF THIS ARTICLE (1) for county purposes and (2) for educational purposes or for allocation and distribution to cities and the area outside cities, in accordance with section twelve hundred sixty-two OF THIS ARTICLE, the county shall have the prior right to impose such taxes for county purposes at A RATE not to exceed [one-third of the maximum rate authorized under subdivision (a) of section twelve hundred ten] ONE PERCENT and prior right to impose such taxes for educational purposes or for such allocation and distribution, or both, at A RATE not to exceed [one-third of such maximum rate] ONE PERCENT. In such event, a city in the county shall have prior right to impose such taxes at A RATE not to exceed [one-third of such maximum rate] ONE PERCENT. TO THE EXTENT THAT SUCH A COUNTY IMPOSES TAX AT THE RATE OF FOUR PERCENT OR LESS, AND SUBDIVISION (E) OF THIS SECTION DOES NOT EXTEND TO THAT COUNTY THE SOLE RIGHT TO IMPOSE A RATE OF TAX IN EXCESS OF THREE PERCENT, THE COUNTY AND ANY CITY IN THAT COUNTY SHALL HAVE THE RESPECTIVE RIGHTS PROVIDED IN PARAGRAPH TWO OF SUBDIVISION (A) OR IN SUBDIVISION (B) OF THIS SECTION WITH RESPECT TO THE RATE OF TAX IN EXCESS OF THREE PERCENT, BUT NOT IN EXCESS OF FOUR PERCENT, NOT IMPOSED BY THAT COUNTY.

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

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

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

(E) EACH OF THE FOLLOWING COUNTIES AND CITIES SHALL HAVE THE SOLE RIGHT TO IMPOSE THE FOLLOWING RATE OF SALES AND COMPENSATING USE TAXES IN EXCESS OF THREE PERCENT, BUT NOT IN EXCESS OF FOUR PERCENT, THAT SUCH COUNTY OR CITY IS AUTHORIZED TO IMPOSE PURSUANT TO THE AUTHORITY OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE. SUCH ADDITIONAL RATE OF TAX IN EXCESS OF THREE PERCENT SHALL NOT BE SUBJECT TO PREEMPTION. NOTHING IN THIS SUBDIVISION SHALL PRECLUDE A COUNTY OR A CITY IN THAT COUNTY FROM IMPOSING A RATE OF TAX PURSUANT TO THE AUTHORITY OF SUBDIVISION (A) OR (B) OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE IN EXCESS OF THREE PERCENT TO THE EXTENT THAT THIS SUBDIVISION DOES NOT RESERVE A RATE IN EXCESS OF THREE PERCENT TO THE COUNTY OR CITY. PROVIDED HOWEVER, IF AT ANY TIME SECTION TWELVE HUNDRED TEN OF THIS ARTICLE AUTHORIZED FOR THE COUNTIES LISTED IN PARAGRAPH ONE OF THIS SUBDIVISION A RATE IN EXCESS OF THE RATES LISTED IN PARAGRAPH ONE OF THIS SUBDIVISION, SUCH COUNTY SHALL HAVE THE SOLE RIGHT TO IMPOSE SUCH HIGHER RATE.

(1) COUNTIES:

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

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

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

(D) ONE PERCENT - ALBANY, ALLEGANY, BROOME, CATTARAUGUS, CHEMUNG, CHENANGO, CLINTON, COLUMBIA, DELAWARE, ERIE, FRANKLIN, GENESEE, GREENE, HERKIMER, LIVINGSTON, MONROE, MONTGOMERY, NASSAU, NIAGARA, ONEIDA, ONONDAGA, ORLEANS, PUTNAM, RENSSELAER, ROCKLAND, SCHOHARIE, SCHUYLER, SENECA, STEUBEN, SUFFOLK, SULLIVAN, TIOGA, TOMPKINS, ULSTER, WAYNE, WYOMING, YATES.

(2) CITIES:

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

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

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

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

(F) EACH OF THE FOLLOWING COUNTIES AND CITIES SHALL HAVE THE SOLE RIGHT TO IMPOSE THE FOLLOWING RATE OF SALES AND COMPENSATING USE TAXES IN EXCESS OF FOUR PERCENT THAT SUCH COUNTY OR CITY IS AUTHORIZED TO IMPOSE PURSUANT TO THE AUTHORITY OF SUBDIVISIONS (A) AND (K) OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE. SUCH ADDITIONAL RATE OF TAX IN EXCESS OF FOUR PERCENT SHALL NOT BE SUBJECT TO PREEMPTION.

(1) COUNTIES:

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

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

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

(D) ONE PERCENT - NONE.

(2) CITIES:

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

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

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

(D) ONE PERCENT - NONE.

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

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

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

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

(B) any or all of the taxes described in subdivisions (b), (d), (e) and (f) of section eleven hundred five of this chapter, and, where the

1 tax described in such subdivision (b) of section eleven hundred five is
2 imposed, all of the taxes described in clauses (E), (G) and (H) of
3 subdivision (a) of section eleven hundred ten of this chapter, as
4 authorized by subdivision (b) of section twelve hundred ten of this
5 article.

6 (2) Notwithstanding any provision of this article, [during any period
7 that] TAX IMPOSED BY the county of Oswego [is authorized to impose an
8 additional rate of tax by] PURSUANT TO THE AUTHORITY OF SUBDIVISION (A)
9 OF section twelve hundred ten of this article[, such county shall have
10 the sole right to impose such additional rate, such additional rate of
11 tax shall be in addition to any other tax which such county may impose
12 or may be imposing pursuant to this article or any other law, and such
13 additional rate of tax] AT THE RATE OF FOUR PERCENT OR LESS shall not be
14 subject to [pre-emption and] PREEMPTION BUT shall apply only in the area
15 of the county outside the cities in such county, provided that such
16 [additional] rate of the county shall apply in a city in such county to
17 the extent the city does not impose tax pursuant to the authority of
18 section twelve hundred ten of this article [at a rate greater than three
19 percent].

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

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

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

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

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

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

53 (A) neither elects to tax motor fuel and diesel motor fuel as
54 described in subdivision (m) of section eleven hundred eleven of this
55 chapter, the provisions of subdivision (c) of this section shall apply

1 to their rates of tax on motor fuel and diesel motor fuel in such city;
2 or

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

13 (C) only one of them elects to tax motor fuel and diesel motor fuel as
14 described in subdivision (m) of section eleven hundred eleven of this
15 chapter, if the county did not make such election, it shall have the
16 prior right to impose taxes on such fuels described in subdivision (m)
17 of section eleven hundred eleven of this chapter, to the extent of two-
18 thirds the maximum rate authorized, and the city shall have the prior
19 right to impose taxes on such fuels described in subdivision (m) of
20 section eleven hundred eleven of this chapter, to the extent of one-
21 third the maximum rate authorized for such city but with regard to
22 whether it chose the two dollar or three dollar base on which such tax
23 may be imposed; and, if the city did not make the election, it shall
24 have the prior right to impose taxes on such fuels described in subdivi-
25 sion (m) of section eleven hundred eleven of this chapter, to the extent
26 of one-third the maximum rate authorized, and the county shall have the
27 prior right to impose taxes on such fuels described in subdivision (m)
28 of section eleven hundred eleven of this chapter, to the extent of two-
29 thirds the maximum rate authorized for such county but with regard to
30 whether it chose the two dollar or three dollar base on which such taxes
31 may be imposed.

32 (3) In Oswego county, references in subparagraph (A) of paragraph one
33 of subdivision [(s)] (H) of this section to tax imposed by a city in
34 such county at the maximum rate authorized or in subparagraph (B) of
35 PARAGRAPH ONE OF subdivision [(s)] (H) of this section to the taxes
36 described in subdivision (b) of section eleven hundred five of this
37 chapter shall include tax imposed by the city pursuant to any election
38 it makes under subdivision (m) of section eleven hundred eleven of this
39 chapter, regardless of whether such city chooses the two dollar or three
40 dollar base on which such tax may be imposed.

41 (4) Nothing in this subdivision or in subdivision (m) of section elev-
42 en hundred eleven of this chapter shall be construed to affect the
43 authority of a county or city to impose an additional rate of tax IN
44 EXCESS OF THREE PERCENT pursuant to this article, provided that, if a
45 county or city makes the election described in subdivision (m) of
46 section eleven hundred eleven of this chapter, such election shall apply
47 uniformly to any tax it imposes pursuant to the authority of subpart B
48 of part one of this article, including any SUCH additional rate of tax
49 it is authorized to impose.

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

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

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

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

(a) In the event that the county of Tompkins and the city of Ithaca both impose the same taxes described in section twelve hundred two, twelve hundred three or twelve hundred ten of this [chapter] ARTICLE, the county shall have power to impose or continue to impose such taxes on the area of the county outside such city up to the maximum rate authorized therefor. In such event, notwithstanding the provisions of [the preceding] section TWELVE HUNDRED SIXTY-TWO OF THIS PART, the portion of the net collections received by the county by reason of its additional rate on such area (CONSIDERED WITHOUT REGARD TO THE PORTION OF ANY COUNTY RATE IN EXCESS OF THREE PERCENT), shall be allocated quarterly to the towns in such area in proportion to their respective populations, and allocated between the towns and villages, if any village elects to take its share in cash, in proportion to 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.

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

(1) Where the city of Ithaca imposes [a] tax pursuant to the authority of subdivision (a) of section [one thousand two] TWELVE hundred ten of this article, [that portion received by] the county [on account of the additional tax imposed by the county] SHALL ALLOCATE THE PORTION OF SUCH NET COLLECTIONS ON ACCOUNT OF ITS RATE OF TAX IN EXCESS OF THREE PERCENT within the city of Ithaca [shall be allocated] to the city of Ithaca to be used for any city purpose. Where the city of Ithaca does not impose [a] tax pursuant to the authority of such subdivision (a) of section [one thousand two] TWELVE hundred ten the amount required to be allocated to such city, to be used for any city purpose, shall be determined in proportion to such city's population determined as a portion of the county's total population as determined in accordance with the latest decennial federal census or special population census taken pursuant to

1 section twenty of the general municipal law completed and published
2 prior to the end of the quarter for which the allocation is made.

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

11 S 20. Section 1262-e of the tax law, as amended by chapter 286 of the
12 laws of 2009, is amended to read as follows:

13 S 1262-e. [Establishment] NASSAU COUNTY - ESTABLISHMENT of local
14 government assistance programs [in Nassau county]. 1. Towns and cities.
15 Notwithstanding any other provision of law to the contrary, for [the]
16 calendar [year] YEARS beginning [on] January first, nineteen hundred
17 ninety-eight and continuing [through the calendar year beginning on
18 January first, two thousand eleven] ANNUALLY THEREAFTER, the county of
19 Nassau shall enact and establish a local government assistance program
20 for the towns and cities within such county to assist such towns and
21 cities to minimize real property taxes; defray the cost and expense of
22 the treatment, collection, management, disposal, and transportation of
23 municipal solid waste, and to comply with the provisions of chapter two
24 hundred ninety-nine of the laws of nineteen hundred eighty-three; and
25 defray the cost of maintaining conservation and environmental control
26 programs. Such special assistance program for the towns and cities with-
27 in such county and the funding for such program shall equal [one-third
28 of] the revenues received by such county from the imposition of [the
29 three-quarters percent] ITS sales and COMPENSATING use [tax during]
30 TAXES IMPOSED AT THE RATE OF ONE-QUARTER OF ONE PERCENT IN EXCESS OF
31 THREE PERCENT EACH calendar [years two thousand one, two thousand two,
32 two thousand three, two thousand four, two thousand five, two thousand
33 six, two thousand seven, two thousand eight, two thousand nine, two
34 thousand ten, and two thousand eleven additional to the regular three
35 percent rate authorized for such county in section twelve hundred ten of
36 this article] YEAR. The monies for such special local assistance shall
37 be paid and distributed to the towns and cities on a per capita basis
38 using the population figures in the latest decennial federal census.
39 Provided further, that notwithstanding any other law to the contrary,
40 the establishment of such special assistance program shall preclude any
41 city or town within such county from preempting or claiming under any
42 other section of this [chapter] ARTICLE the revenues derived from the
43 [additional] COUNTY'S FIRST THREE-QUARTERS OF ONE PERCENT RATE OF tax IN
44 EXCESS OF THREE PERCENT authorized by section twelve hundred ten of this
45 article. Provided further, that any such town or towns may, by resol-
46 ution of the town board, apportion all or a part of monies received in
47 such special assistance program to an improvement district or special
48 district account within such town or towns in order to accomplish the
49 purposes of this special assistance program.

50 2. Villages. Notwithstanding any other provision of law to the contra-
51 ry, for [the] calendar [year] YEARS beginning [on] January first, nine-
52 teen hundred ninety-eight and continuing [through the calendar year
53 beginning on January first, two thousand eleven] ANNUALLY THEREAFTER,
54 the county of Nassau, by local law, is hereby empowered to enact and
55 establish a local government assistance program for the villages within
56 such county to assist such villages to minimize real property taxes;

1 defray the cost and expense of the treatment, collection, management,
2 disposal, and transportation of municipal solid waste; and defray the
3 cost of maintaining conservation and environmental control programs. The
4 funding of such local assistance program for the villages within such
5 county may be provided by Nassau county during any calendar year in
6 which such village local assistance program is in effect and shall not
7 exceed one-sixth of the revenues [received] THE COUNTY RECEIVES from
8 [the imposition of the three-quarters percent] ITS sales and COMPENSAT-
9 ING use [tax that are remaining after the towns and cities have received
10 their funding pursuant to the provisions of subdivision one of this
11 section] TAXES IMPOSED AT THE RATE OF ONE-HALF OF ONE PERCENT IN EXCESS
12 OF THREE PERCENT. The funding for such village local assistance program
13 shall be paid and distributed to the villages on a per capita basis
14 using the population figures in the latest decennial federal census.
15 Provided further, that the establishment of such village local assist-
16 ance program shall preclude any village within such county from
17 [preempting or] claiming under any other section of this [chapter] ARTI-
18 CLE the revenues derived from the [additional] COUNTY'S FIRST
19 THREE-QUARTERS OF ONE PERCENT RATE OF tax IN EXCESS OF THREE PERCENT
20 authorized by section twelve hundred ten of this article.

21 S 21. Section 1262-g of the tax law, as amended by chapter 168 of the
22 laws of 2009, is amended to read as follows:

23 S 1262-g. [Allocation] ONEIDA COUNTY - ALLOCATION and distribution of
24 net collections from the [additional] one percent rate of sales and
25 compensating use taxes in [Oneida county] EXCESS OF THREE PERCENT.
26 Notwithstanding any contrary provision of law, if the county of Oneida
27 imposes sales and compensating use taxes at a rate which is one percent
28 [additional to] IN EXCESS OF the three percent rate, AS authorized by
29 section twelve hundred ten of this article[, as authorized by such
30 section], (a) where a city in such county imposes tax pursuant to the
31 authority of subdivision (a) of such section twelve hundred ten, such
32 county shall allocate, distribute and pay in cash quarterly to such city
33 one-half of the net collections attributable to such [additional] one
34 percent rate of the county's taxes collected in such city's boundaries;
35 (b) where a city in such county does not impose tax pursuant to the
36 authority of such subdivision (a) of such section twelve hundred ten,
37 such county shall allocate, distribute and pay in cash quarterly to such
38 city not so imposing tax a portion of the COUNTY'S net collections
39 attributable to one-half of [the county's additional] SUCH one percent
40 rate of tax calculated on the basis of the ratio which such city's popu-
41 lation bears to the county's total population, such populations as
42 determined in accordance with the latest decennial federal census or
43 special population census taken pursuant to section twenty of the gener-
44 al municipal law completed and published prior to the end of the quarter
45 for which the allocation is made, which special census must include the
46 entire area of the county; and (c) provided, however, [(1) that such
47 county shall dedicate the first five hundred thousand dollars of net
48 collections attributable to such additional one percent rate of tax
49 received by such county after the county receives in the aggregate eigh-
50 teen million five hundred thousand dollars of net collections from such
51 additional one percent rate of tax imposed for the period September
52 first, nineteen hundred ninety-two, through August thirty-first, nine-
53 teen hundred ninety-three, and the first one million five hundred thou-
54 sand dollars of such net collections after the county receives in the
55 aggregate eighteen million five hundred thousand dollars of such net
56 collections for the period September first, nineteen hundred ninety-

1 three, through August thirty-first, nineteen hundred ninety-four, to an
2 allocation on a per capita basis, utilizing figures from the latest
3 decennial federal census or special population census taken pursuant to
4 section twenty of the general municipal law, completed and published
5 prior to the end of the year for which such allocation is made, which
6 special census must include the entire area of such county, to be allo-
7 cated and distributed among the towns and cities of Oneida county by
8 appropriation of its board of legislators; and (2)] that such county
9 shall dedicate the first one million five hundred thousand dollars of
10 net collections attributable to such [additional] one percent rate of
11 tax received by such county after the county receives in the aggregate
12 eighteen million five hundred thousand dollars of net collections from
13 such [additional] one percent rate of tax imposed for any [of the peri-
14 ods: September first, nineteen hundred ninety-four, through August thir-
15 ty-first, nineteen hundred ninety-five; September first, nineteen
16 hundred ninety-five through August thirty-first, nineteen hundred nine-
17 ty-six; September first, nineteen hundred ninety-six, through August
18 thirty-first, nineteen hundred ninety-seven; September first, nineteen
19 hundred ninety-seven through August thirty-first, nineteen hundred nine-
20 ty-eight; September first, nineteen hundred ninety-eight through August
21 thirty-first, nineteen hundred ninety-nine; September first, nineteen
22 hundred ninety-nine through August thirty-first, two thousand; September
23 first, two thousand through August thirty-first, two thousand one;
24 September first, two thousand one through August thirty-first, two thou-
25 sand two; September first, two thousand two through August thirty-first,
26 two thousand three; September first, two thousand three through August
27 thirty-first, two thousand four; September first, two thousand four
28 through August thirty-first, two thousand five, September first, two
29 thousand five through August thirty-first, two thousand six; September
30 first, two thousand six through August thirty-first, two thousand seven,
31 September first, two thousand seven through August thirty-first, two
32 thousand eight; September first, two thousand eight through August thir-
33 ty-first, two thousand nine; September first, two thousand nine through
34 August thirty-first, two thousand ten; and September first, two thousand
35 ten through August thirty-first, two thousand eleven] TWELVE MONTH PERI-
36 OD COMMENCING SEPTEMBER FIRST AND ENDING THE FOLLOWING AUGUST
37 THIRTY-FIRST, to an allocation on a per capita basis, utilizing figures
38 from the latest decennial federal census or special population census
39 taken pursuant to section twenty of the general municipal law, completed
40 and published prior to the end of the year for which such allocation is
41 made, which special census must include the entire area of such county,
42 to be allocated and distributed among the towns of Oneida county by
43 appropriation of its board of legislators; provided, further, that noth-
44 ing herein shall require such board of legislators to make any such
45 appropriation until it has been notified by any town by appropriate
46 resolution and, in any case where there is a village wholly or partly
47 located within a town, a resolution of every such village, embodying the
48 agreement of such town and village or villages upon the amount of such
49 appropriation to be distributed to such village or villages out of the
50 allocation to the town or towns in which it is located.

51 S 22. Section 1262-h of the tax law, as amended by chapter 284 of the
52 laws of 2009, is amended to read as follows:

53 S 1262-h. [Allocation] STEUBEN COUNTY - ALLOCATION and distribution of
54 net collections from the [additional] one percent rate of sales and
55 compensating use taxes in [Steuben county] EXCESS OF THREE PERCENT.
56 Notwithstanding any provision of law to the contrary, of the net

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

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

54 S 1262-i. [Allocation] TIOGA COUNTY - ALLOCATION of net collections
55 from the [additional] one percent rate of sales and compensating use
56 taxes in [the county of Tioga] EXCESS OF THREE PERCENT. Notwithstanding

1 any contrary provision of law, one-half of the net collections received
2 by the county of Tioga from the one percent RATE OF sales and compensat-
3 ing use taxes in [addition to the] EXCESS OF three percent [rate, each
4 as] authorized by section twelve hundred ten of this article[,], shall be
5 deposited in the general fund of such county and one-half of such
6 collections shall be deposited by the county of Tioga in a capital
7 reserves fund. Disbursements from such capital reserves fund shall sole-
8 ly be made for the purposes of capital projects and repaying any debts
9 incurred for such capital projects in the county of Tioga.

10 S 24. Section 1262-j of the tax law, as amended by chapter 180 of the
11 laws of 1995, subdivision (b) as amended by chapter 27 of the laws of
12 2001, subdivision (c) as amended by chapter 283 of the laws of 2009, is
13 amended to read as follows:

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

29 (b) Notwithstanding any provision of law to the contrary, of the net
30 collections received by the county of Suffolk as a result of the
31 increase of three-quarters of one percent to the tax authorized by
32 section twelve hundred ten of this article for the period beginning
33 January first, nineteen hundred ninety-six and ending May thirty-first,
34 two thousand one, imposed by local laws or resolutions (by simple major-
35 ity) by the county legislature, and signed by the county executive, the
36 county of Suffolk shall allocate such net collections as follows: an
37 amount equal to no less than one-eighth and no more than one-quarter of
38 net collections which would be received from the imposition of a full
39 one percent rate increase, shall be dedicated for public safety purposes
40 and the balance shall be deposited in the general fund of the county of
41 Suffolk.

42 (c)] Notwithstanding any provision of law to the contrary, [of the net
43 collections received by] IF the county of Suffolk [as a result of the
44 increase] IMPOSES SALES AND COMPENSATING USE TAXES AT THE RATE of one
45 percent [to the tax] IN EXCESS OF THREE PERCENT, AS authorized by
46 section twelve hundred ten of this article [for the period beginning
47 June first, two thousand one and ending November thirtieth, two thousand
48 eleven], imposed by local laws or resolutions (by simple majority) by
49 the county legislature, and signed by the county executive, the county
50 of Suffolk shall allocate [such] net collections FROM SUCH ONE PERCENT
51 RATE IN EXCESS OF THREE PERCENT as follows: no less than one-eighth and
52 no more than three-eighths of such net collections received shall be
53 dedicated for public safety purposes and the balance shall be deposited
54 in the general fund of the county of Suffolk.

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

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

S 26. Section 1262-l of the tax law, as amended by chapter 155 of the laws of 2009, is amended to read as follows:

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

[2. Notwithstanding any provision of law to the contrary, if the county of Rockland imposes the additional three-eighths of one percent rate of tax authorized by section twelve hundred ten of this article during the period beginning March first, two thousand seven, and ending November thirtieth, two thousand eleven, such county shall allocate and distribute sixteen and two-thirds percent] (2) ONE-EIGHTH of the net collections from such [additional] ONE PERCENT rate to the general funds of towns and villages within the county of Rockland with existing town and village police departments [from March first, two thousand seven through December thirty-first, two thousand seven and thirty-three and one-third percent of the net collections from such additional rate from January first, two thousand eight through November thirtieth, two thousand eleven. The monies allocated and distributed pursuant to this subdivision shall be allocated and distributed to towns and villages with police departments] on the basis of the number of full-time equivalent police officers employed by each police department and shall not be used for salaries heretofore or hereafter negotiated.

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

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

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

S 1262-m. [Allocation] CHENANGO COUNTY - ALLOCATION of net collections from the [additional] one percent rate of sales and compensating use taxes in [the county of Chenango] EXCESS OF THREE PERCENT. Notwithstanding any contrary provision of law, all net collections received by the county of Chenango from the one percent RATE OF sales and compensating use taxes in [addition to] EXCESS OF the three percent rate[, each as] authorized by section twelve hundred ten of this article[,] shall be used, in the first instance, to pay the cost of constructing and repaying any debts incurred in the construction of the Chenango county public safety building project, and any operational costs related to the Chenango county public safety building. Any and all revenue derived from

1 such [additional] one percent RATE OF tax IN EXCESS OF THREE PERCENT,
2 after the construction and debt financing costs of the Chenango county
3 public safety building project annex, and any operational costs related
4 to the Chenango county public safety building are paid, shall be depos-
5 ited by the county of Chenango in a capital reserves fund. Disbursements
6 from such capital reserves fund shall solely be made for the purposes of
7 capital projects and repaying any debts incurred for such capital
8 projects in the county of Chenango.

9 S 29. Section 1262-n of the tax law, as amended by chapter 149 of the
10 laws of 2009, is amended to read as follows:

11 S 1262-n. [Disposition] NIAGARA COUNTY - DISPOSITION of net
12 collections from the [additional] one percent rate of sales and compen-
13 sating use taxes in [the county of Niagara] EXCESS OF THREE PERCENT.
14 Notwithstanding any contrary provision of law, if the county of Niagara
15 imposes the [additional] one percent rate of sales and compensating use
16 taxes IN EXCESS OF THREE PERCENT authorized by section twelve hundred
17 ten of this article for [all or] any [portion of the] period beginning
18 [March] ON OR AFTER DECEMBER first, two thousand [three and ending
19 November thirtieth, two thousand] eleven, the county shall use all net
20 collections from such [additional] one percent rate IN EXCESS OF THREE
21 PERCENT to pay the county's expenses for Medicaid[. The] AND SUCH net
22 collections [from the additional one percent rate imposed pursuant to
23 this section] shall be deposited in a special fund to be created by such
24 county separate and apart from any other funds and accounts of the coun-
25 ty. Any and all remaining net collections from such [additional] one
26 percent tax IN EXCESS OF THREE PERCENT, after the Medicaid expenses are
27 paid, shall be deposited by the county of Niagara in the general fund of
28 such county for any county purpose.

29 S 30. Section 1262-o of the tax law is REPEALED.

30 S 31. Section 1262-p of the tax law, as amended by chapter 136 of the
31 laws of 2009, is amended to read as follows:

32 S 1262-p. [Disposition] LIVINGSTON COUNTY - DISPOSITION of net
33 collections from the [additional] one percent rate of sales and compen-
34 sating use taxes in [the county of Livingston] EXCESS OF THREE PERCENT.
35 Notwithstanding any contrary provision of law, if the county of Living-
36 ston imposes the [additional] one percent rate of sales and compensating
37 use taxes IN EXCESS OF THREE PERCENT authorized by section twelve
38 hundred ten of this article for [all or] any [portion of the] period
39 beginning [June] ON OR AFTER DECEMBER first, two thousand [three and
40 ending November thirtieth, two thousand] eleven, the county shall use
41 all net collections from such [additional] one percent rate to pay the
42 county's expenses for Medicaid. The net collections from [the addi-
43 tional] SUCH one percent rate [imposed pursuant to this section] shall
44 be deposited in a special fund to be created by such county separate and
45 apart from any other funds and accounts of the county. Any and all
46 remaining net collections from such [additional] one percent [tax] RATE,
47 after the Medicaid expenses are paid, shall be deposited by the county
48 of Livingston in the general fund of such county for any county purpose.

49 S 32. Section 1262-q of the tax law, as amended by chapter 266 of the
50 laws of 2010, is amended to read as follows:

51 S 1262-q. Erie county-disposition of net collections from the one
52 percent rate of sales and compensating use taxes in excess of three
53 percent. Notwithstanding any provision of law to the contrary, OTHER
54 THAN THE PROVISIONS CONTAINED IN SECTION TWELVE HUNDRED SIXTY-TWO-T OF
55 THIS PART, if the county of Erie imposes the [additional] one percent
56 rate of sales and compensating use taxes IN EXCESS OF THREE PERCENT

1 authorized by section twelve hundred ten of this article during [the]
2 ANY period beginning January first, two thousand seven, or thereafter,
3 the county shall allocate each calendar year the first twelve million
4 five hundred thousand dollars of the net collections from such one
5 percent rate to the cities of such county and the area in such county
6 outside its cities to be applied or distributed in the same manner and
7 proportion as the net collections for such cities and area are applied
8 or distributed under the revenue distribution agreement entered into
9 pursuant to the authority of subdivision (c) of section twelve hundred
10 sixty-two of this part in effect on January first, two thousand six, and
11 subject to all provisions of such agreement governing the net
12 collections for such cities and area and shall retain the remainder of
13 such net collections for any county purpose.

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

16 S 1262-r. [Allocation] OSWEGO COUNTY - ALLOCATION and distribution of
17 certain net collections [in the county of Oswego]. Notwithstanding any
18 other provision of law to the contrary, if the city of Fulton does not
19 impose any tax pursuant to the authority of section twelve hundred ten
20 of this article: (1) the county of Oswego shall impose sales and compen-
21 sating use taxes pursuant to the authority of subdivision (a) of section
22 twelve hundred ten of this article at [the maximum rate authorized
23 therefor] A RATE OF NOT LESS THAN FOUR PERCENT; (2) such county shall,
24 by local law, ordinance or resolution, allocate and distribute monthly
25 to the city of Fulton net collections in the amount of five hundred
26 eight thousand eight hundred twenty dollars, commencing on the first day
27 of the first month in which the repeal of such city's taxes takes
28 effect, and continuing monthly unless the city of Fulton imposes tax
29 pursuant to the authority of such section twelve hundred ten; (3) such
30 monthly amount allocated and distributed to such city shall be deemed to
31 be paid from the county's net collections set aside for county purposes
32 and shall not affect the amount of net collections to be allocated and
33 distributed by the county to the area of the county outside the cities
34 in the county pursuant to subdivision (c) of section twelve hundred
35 sixty-two of this part; and (4) such county shall not be required to
36 allocate net collections to the city of Fulton pursuant to subdivision
37 (c) of such section twelve hundred sixty-two unless net collections from
38 the county's sales and compensating use taxes exceed thirty-four million
39 dollars per year, in which case the county shall allocate ten percent of
40 its net collections in excess of thirty-four million dollars on the
41 basis of population to the city of Fulton and such area of the county
42 outside the cities.

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

45 (b) [The] NOTWITHSTANDING SECTION TWELVE HUNDRED SIXTY-TWO-W OF THIS
46 PART, THE county shall allocate net collections from its taxes imposed
47 at the rate of one and one-half percent pursuant to the authority of
48 section twelve hundred ten of this article and also from [an additional]
49 THE FIRST one-eighth of one percent rate of [such] ITS taxes [authorized
50 by such section twelve hundred ten] IMPOSED IN EXCESS OF THREE PERCENT
51 during the entire period [in which such additional rate is authorized]
52 THAT THE COUNTY IMPOSES ANY RATE OF TAX IN EXCESS OF THREE PERCENT to
53 the cities, towns and villages in the county (i) on the basis of their
54 respective populations, determined in accordance with the latest decen-
55 nial federal census or special population census taken pursuant to
56 section twenty of the general municipal law, completed and published

1 prior to the end of the quarter for which the allocation is made, which
2 special census must include the entire area of the county (the "popu-
3 lation method"), or (ii) on the basis of the ratio which the full valu-
4 ation of real property in each city, town and village bears to the
5 aggregate full valuation of real property in all of the cities, towns
6 and villages in such county (the "full valuation method"), or (iii) on
7 the basis of the two thousand four base amounts described in subdivision
8 (d) of this section, or (iv) on the basis of specific amounts set aside
9 for each city in the county, or (v) on the basis of a combination of
10 such methods, provided, that the county shall apply the population meth-
11 od and the full valuation method uniformly throughout the county.

12 S 35. Section 1262-s of the tax law, as amended by chapter 111 of the
13 laws of 2009, is amended to read as follows:

14 S 1262-s. [Disposition] HERKIMER COUNTY - DISPOSITION of net
15 collections from the [additional] one-quarter of one percent rate of
16 sales and compensating use taxes in [the county of Herkimer] EXCESS OF
17 FOUR PERCENT. Notwithstanding any contrary provision of law, if the
18 county of Herkimer imposes the [additional] one-quarter of one percent
19 rate of sales and compensating use taxes IN EXCESS OF FOUR PERCENT
20 authorized by SUBDIVISION (K) OF section twelve hundred [ten-E] TEN of
21 this article for [all or] any [portion of the] period beginning ON OR
22 AFTER December first, two thousand [seven and ending November thirtieth,
23 two thousand] eleven, the county shall use all net collections from such
24 [additional] one-quarter of one percent rate to pay the county's
25 expenses for the construction of additional correctional facilities. The
26 net collections from [the additional] SUCH ONE-QUARTER OF ONE PERCENT
27 rate [imposed pursuant to section twelve hundred ten-E] shall be depos-
28 ited in a special fund to be created by such county separate and apart
29 from any other funds and accounts of the county. Any and all remaining
30 net collections from such [additional tax] ONE-QUARTER OF ONE PERCENT
31 RATE, after the expenses of such construction are paid, shall be depos-
32 ited by the county of Herkimer in the general fund of such county for
33 any county purpose.

34 S 36. The tax law is amended by adding twelve new sections 1262-t,
35 1262-u, 1262-v, 1262-w, 1262-x, 1262-y, 1262-z, 1262-aa, 1262-bb, 1262-
36 cc, 1262-dd, and 1262-ee to read as follows:

37 S 1262-T. ERIE COUNTY - NET COLLECTIONS FROM SALES AND COMPENSATING
38 USE TAXES IMPOSED AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS
39 OF FOUR PERCENT. NOTWITHSTANDING ANY LAW TO THE CONTRARY, NET
40 COLLECTIONS FROM ERIE COUNTY'S SALES AND COMPENSATING USE TAXES IMPOSED
41 AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS OF FOUR PERCENT
42 PURSUANT TO THE AUTHORITY OF SUBDIVISION (K) OF SECTION TWELVE HUNDRED
43 TEN OF THIS ARTICLE SHALL BE PAID TO THE COUNTY, SHALL BE USED BY THE
44 COUNTY SOLELY FOR COUNTY PURPOSES, AND SHALL NOT BE SUBJECT TO ANY
45 AGREEMENT ENTERED INTO BY THE COUNTY AND THE CITIES IN THE COUNTY UNDER
46 SUBDIVISION (C) OF SECTION TWELVE HUNDRED SIXTY-TWO OF THIS PART.

47 S 1262-U. ONEIDA COUNTY - NET COLLECTIONS FROM SALES AND COMPENSATING
48 USE TAXES IMPOSED AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS
49 OF THREE PERCENT. NOTWITHSTANDING ANY LAW TO THE CONTRARY, NET
50 COLLECTIONS FROM ONEIDA COUNTY'S SALES AND COMPENSATING USE TAXES
51 IMPOSED AT THE RATE OF THREE-QUARTERS OF ONE PERCENT IN EXCESS OF THREE
52 PERCENT SHALL NOT BE SUBJECT TO ANY AGREEMENT ENTERED INTO BY THE COUNTY
53 AND THE CITIES IN THE COUNTY UNDER SUBDIVISION (C) OF SECTION TWELVE
54 HUNDRED SIXTY-TWO OF THIS PART.

55 S 1262-V. HERKIMER COUNTY - NET COLLECTIONS FROM SALES AND COMPENSAT-
56 ING USE TAXES IMPOSED AT THE RATE OF ONE PERCENT IN EXCESS OF THREE

1 PERCENT. NOTWITHSTANDING ANY LAW TO THE CONTRARY, HERKIMER COUNTY'S ONE
2 PERCENT RATE OF SALES AND COMPENSATING USE TAXES IN EXCESS OF THREE
3 PERCENT SHALL NOT BE SUBJECT TO PREEMPTION PURSUANT TO THE AGREEMENT
4 ENTERED INTO BETWEEN THE COUNTY OF HERKIMER AND THE CITY OF LITTLE FALLS
5 ON APRIL TWELFTH, NINETEEN HUNDRED NINETY-FOUR, AND FILED WITH THE CLERK
6 OF THE COUNTY LEGISLATURE OF THE COUNTY OF HERKIMER.

7 S 1262-W. ONTARIO COUNTY - NET COLLECTIONS FROM A PORTION OF SALES AND
8 COMPENSATING USE TAXES IMPOSED AT THE RATE OF ONE-HALF OF ONE PERCENT IN
9 EXCESS OF THREE PERCENT. NOTWITHSTANDING ANY LAW TO THE CONTRARY, AFTER
10 ONTARIO COUNTY ALLOCATES NET COLLECTIONS FROM THE FIRST ONE-EIGHTH OF
11 ONE PERCENT RATE OF ITS TAXES IN EXCESS OF THREE PERCENT PURSUANT TO THE
12 AUTHORITY OF SECTION TWELVE HUNDRED SIXTY-TWO-R OF THIS PART, THE
13 REMAINDER OF NET COLLECTIONS FROM ONTARIO COUNTY'S SALES AND COMPENSAT-
14 ING USE TAXES IMPOSED AT THE RATE OF ONE-HALF OF ONE PERCENT IN EXCESS
15 OF THREE PERCENT SHALL BE SET ASIDE FOR COUNTY PURPOSES AND SHALL NOT BE
16 SUBJECT TO ANY AGREEMENT ENTERED INTO BY THE COUNTY AND THE CITIES IN
17 THE COUNTY PURSUANT TO THE AUTHORITY OF SUBDIVISION (C) OF SECTION
18 TWELVE HUNDRED SIXTY-TWO OR SECTION TWELVE HUNDRED SIXTY-TWO-R OF THIS
19 PART.

20 S 1262-X. ALBANY COUNTY - ALLOCATION OF CERTAIN NET COLLECTIONS.
21 NOTWITHSTANDING ANY INCONSISTENT PROVISION OF LAW, IF THE COUNTY OF
22 ALBANY IMPOSES A ONE PERCENT RATE OF SALES AND COMPENSATING USE TAXES IN
23 EXCESS OF THREE PERCENT AS AUTHORIZED BY SECTION TWELVE HUNDRED TEN OF
24 THIS ARTICLE, THEN THE COUNTY OF ALBANY SHALL ALLOCATE AND DISTRIBUTE
25 NET COLLECTIONS FROM SUCH ONE PERCENT RATE IN EXCESS OF THREE PERCENT
26 QUARTERLY TO THE CITIES AND THE AREA OF THE COUNTY OUTSIDE THE CITIES IN
27 THE SAME PROPORTION THE COUNTY ALLOCATES AND DISTRIBUTES NET COLLECTIONS
28 FROM THE COUNTY'S THREE PERCENT RATE OF SUCH TAXES AS OF JULY ELEVENTH,
29 TWO THOUSAND NINE. SUCH PORTION OF NET COLLECTIONS ATTRIBUTABLE TO SUCH
30 ONE PERCENT RATE SHALL BE ALLOCATED AND DISTRIBUTED TO THE TOWNS AND
31 VILLAGES IN SUCH COUNTY IN THE SAME MANNER AS NET COLLECTIONS ATTRIBUT-
32 ABLE TO SUCH COUNTY'S THREE PERCENT RATE OF SUCH TAXES ARE ALLOCATED AND
33 DISTRIBUTED TO SUCH TOWNS AND VILLAGES AS OF THAT DATE. IF A CITY IN THE
34 COUNTY OF ALBANY EXERCISES ITS PRIOR RIGHT TO IMPOSE TAX PURSUANT TO
35 SECTION TWELVE HUNDRED TWENTY-FOUR OF THIS ARTICLE, THEN THE COUNTY
36 SHALL NOT BE REQUIRED TO ALLOCATE AND DISTRIBUTE NET COLLECTIONS IN
37 ACCORDANCE WITH THIS SECTION FOR ANY PERIOD OF TIME DURING WHICH ANY
38 SUCH CITY TAX IS IN EFFECT.

39 S 1262-Y. CLINTON COUNTY - NET COLLECTIONS FROM ADDITIONAL RATE NOT
40 SUBJECT TO AGREEMENT. NET COLLECTIONS FROM ANY RATE OF SALES AND COMPEN-
41 SATING USE TAXES CLINTON COUNTY IMPOSES IN EXCESS OF THREE PERCENT
42 DURING THE PERIOD COMMENCING DECEMBER FIRST, TWO THOUSAND SEVEN, AND
43 ENDING NOVEMBER THIRTIETH, TWO THOUSAND ELEVEN, PURSUANT TO THE AUTHORI-
44 TY OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE, SHALL BE PAID TO THE
45 COUNTY AND THE COUNTY SHALL SET ASIDE SUCH NET COLLECTIONS AND USE THEM
46 SOLELY FOR COUNTY PURPOSES. SUCH NET COLLECTIONS SHALL NOT BE SUBJECT TO
47 ANY REVENUE DISTRIBUTION AGREEMENT ENTERED INTO BY THE COUNTY AND THE
48 CITY IN THE COUNTY PURSUANT TO SUBDIVISION (C) OF SECTION TWELVE HUNDRED
49 SIXTY-TWO OF THIS PART.

50 S 1262-Z. COLUMBIA COUNTY - ALLOCATION OF CERTAIN NET COLLECTIONS.
51 NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, IF COLUMBIA COUNTY
52 IMPOSES A ONE PERCENT RATE OF SALES AND COMPENSATING USE TAXES IN EXCESS
53 OF THREE PERCENT AS AUTHORIZED BY SECTION TWELVE HUNDRED TEN OF THIS
54 ARTICLE FOR ANY PERIOD, THEN THE COUNTY SHALL ALLOCATE AND DISTRIBUTE
55 QUARTERLY TO THE CITY OF HUDSON AND THE AREA OF THE COUNTY OUTSIDE SUCH
56 CITY THE SAME PROPORTION OF NET COLLECTIONS ATTRIBUTABLE TO SUCH ONE

1 PERCENT RATE AS THE COUNTY WAS ALLOCATING AND DISTRIBUTING NET
2 COLLECTIONS FROM THE COUNTY'S THREE PERCENT RATE OF SUCH TAXES ON JANU-
3 ARY TWENTY-EIGHTH, NINETEEN HUNDRED NINETY-FIVE, AND SUCH PORTION OF NET
4 COLLECTIONS FROM SUCH ONE PERCENT RATE SHALL BE ALLOCATED AND DISTRIB-
5 UTED TO THE TOWNS AND VILLAGES IN THE COUNTY IN THE SAME MANNER AS NET
6 COLLECTIONS ATTRIBUTABLE TO THE COUNTY'S THREE PERCENT RATE OF SUCH
7 TAXES WERE ALLOCATED AND DISTRIBUTED TO SUCH TOWNS AND VILLAGES ON JANU-
8 ARY TWENTY-EIGHTH, NINETEEN HUNDRED NINETY-FIVE. IF THE CITY OF HUDSON
9 EXERCISES ITS PRIOR RIGHT TO IMPOSE A TAX PURSUANT TO SECTION TWELVE
10 HUNDRED TWENTY-FOUR OF THIS ARTICLE, THEN THE COUNTY SHALL NOT BE
11 REQUIRED TO ALLOCATE AND DISTRIBUTE NET COLLECTIONS IN ACCORDANCE WITH
12 THIS SECTION FOR ANY PERIOD DURING WHICH ANY SUCH CITY TAX IS IN EFFECT.

13 S 1262-AA. GENESEE COUNTY - ALLOCATION OF CERTAIN NET COLLECTIONS.
14 NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, IF GENESEE
15 COUNTY IMPOSES SALES AND COMPENSATING USE TAXES AT A RATE IN EXCESS OF
16 THREE PERCENT FOR ANY PERIOD, THE COUNTY SHALL ALLOCATE AND DISTRIBUTE
17 NET COLLECTIONS FROM SUCH RATE IN EXCESS OF THREE PERCENT IN THE SAME
18 MANNER AND PROPORTION AS IT DOES NET COLLECTIONS FROM SUCH TAXES IMPOSED
19 AT THE RATE OF THREE PERCENT.

20 S 1262-BB. MONROE COUNTY - ALLOCATION OF CERTAIN NET COLLECTIONS. (A)
21 NOTWITHSTANDING THE PROVISIONS OF SUBDIVISIONS (B) AND (C) OF SECTION
22 TWELVE HUNDRED SIXTY-TWO AND SECTION TWELVE HUNDRED SIXTY-TWO-G OF THIS
23 PART, NET COLLECTIONS FROM MONROE COUNTY'S SALES AND COMPENSATING USE
24 TAXES IMPOSED AT A RATE OF ONE PERCENT IN EXCESS OF THREE PERCENT, AS
25 AUTHORIZED PURSUANT TO THE AUTHORITY OF SECTION TWELVE HUNDRED TEN OF
26 THIS ARTICLE, SHALL BE ALLOCATED AND DISTRIBUTED AS FOLLOWS: FOR THE
27 PERIOD OF DECEMBER FIRST, TWO THOUSAND ELEVEN, THROUGH NOVEMBER THIRTI-
28 ETH, TWO THOUSAND TWELVE, IN CASH, FIVE PERCENT TO THE SCHOOL DISTRICTS
29 IN THE AREA OF THE COUNTY OUTSIDE THE CITY OF ROCHESTER, THREE PERCENT
30 TO THE TOWNS LOCATED WITHIN THE COUNTY, ONE AND ONE-QUARTER PERCENT TO
31 THE VILLAGES LOCATED WITHIN THE COUNTY, AND NINETY AND THREE-QUARTERS
32 PERCENT TO THE CITY OF ROCHESTER AND COUNTY OF MONROE. THE REMAINING
33 NINETY AND THREE-QUARTERS PERCENT OF NET COLLECTIONS FROM SUCH ONE
34 PERCENT RATE IN EXCESS OF THREE PERCENT SHALL BE ALLOCATED AND DISTRIB-
35 UTED TO THE CITY OF ROCHESTER OR RETAINED BY THE COUNTY SO THAT THE
36 COMBINED TOTAL ALLOCATION AND DISTRIBUTION TO THE CITY AND COMBINED
37 AMOUNT TO BE RETAINED BY THE COUNTY FROM THE COUNTY'S SALES TAX REVENUES
38 PURSUANT TO SECTIONS TWELVE HUNDRED SIXTY-TWO AND TWELVE HUNDRED SIXTY-
39 TWO-G OF THIS PART AND THIS SECTION SHALL RESULT IN THE SAME TOTAL
40 AMOUNT BEING ALLOCATED AND DISTRIBUTED TO THE CITY OF ROCHESTER AND THE
41 COUNTY. THE AMOUNT SO RETAINED BY THE COUNTY SHALL BE USED FOR COUNTY
42 PURPOSES. THE FOREGOING CASH PAYMENTS TO THE SCHOOL DISTRICTS SHALL BE
43 ALLOCATED ON THE BASIS OF THE ENROLLED PUBLIC SCHOOL PUPILS THEREOF, AS
44 SUCH TERM IS USED IN SUBDIVISION (B) OF SECTION TWELVE HUNDRED SIXTY-TWO
45 OF THIS PART, RESIDING IN THE COUNTY OF MONROE. THE CASH PAYMENTS TO
46 THE TOWNS LOCATED IN THE COUNTY OF MONROE SHALL BE ALLOCATED ON THE
47 BASIS OF THE RATIO WHICH THE POPULATION OF EACH TOWN, EXCLUSIVE OF THE
48 POPULATION OF ANY VILLAGE OR PORTION THEREOF LOCATED WITHIN A TOWN,
49 BEARS TO THE TOTAL POPULATION OF THE TOWNS LOCATED IN THE COUNTY, EXCLU-
50 SIVE OF THE POPULATION OF THE VILLAGES LOCATED IN SUCH TOWNS. THE CASH
51 PAYMENTS TO THE VILLAGES LOCATED IN THE COUNTY SHALL BE ALLOCATED ON THE
52 BASIS OF THE RATIO WHICH THE POPULATION OF EACH VILLAGE BEARS TO THE
53 TOTAL POPULATION OF THE VILLAGES LOCATED IN THE COUNTY. THE TERM POPU-
54 LATION AS USED IN THIS SECTION SHALL HAVE THE SAME MEANING AS USED IN
55 SUBDIVISION (B) OF SECTION TWELVE HUNDRED SIXTY-TWO OF THIS PART.

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

5 S 1262-CC. ONONDAGA COUNTY - ALLOCATION OF CERTAIN NET COLLECTIONS.
6 NOTWITHSTANDING ANY CONTRARY PROVISION OF LAW, NET COLLECTIONS FROM THE
7 ONE PERCENT RATE OF SALES AND COMPENSATING USE TAXES IN EXCESS OF THREE
8 PERCENT ONONDAGA COUNTY MAY IMPOSE DURING THE PERIOD COMMENCING DECEMBER
9 FIRST, TWO THOUSAND ELEVEN, AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND
10 TWELVE, PURSUANT TO THE AUTHORITY OF SECTION TWELVE HUNDRED TEN OF THIS
11 ARTICLE, SHALL NOT BE SUBJECT TO ANY REVENUE DISTRIBUTION AGREEMENT
12 ENTERED INTO PURSUANT TO SUBDIVISION (C) OF SECTION TWELVE HUNDRED
13 SIXTY-TWO OF THIS PART, BUT SHALL BE ALLOCATED AND DISTRIBUTED OR PAID,
14 AT LEAST QUARTERLY, AS FOLLOWS: (I) 72.70 PERCENT TO THE COUNTY FOR ANY
15 COUNTY PURPOSE; (II) 11.35 PERCENT TO THE CITY OF SYRACUSE; (III) 13.04
16 PERCENT TO THE TOWNS OF THE COUNTY ON THE BASIS OF POPULATION AND TO THE
17 VILLAGES IN THE AREA OF THE COUNTY OUTSIDE THE CITY OF SYRACUSE, IN
18 ACCORDANCE WITH SUBDIVISION (C) OF SECTION TWELVE HUNDRED SIXTY-TWO OF
19 THIS PART; AND (IV) 2.91 PERCENT TO THE SCHOOL DISTRICTS IN ACCORDANCE
20 WITH SUBDIVISION (A) OF SECTION TWELVE HUNDRED SIXTY-TWO OF THIS PART.

21 S 1262-DD. ORANGE COUNTY - NET COLLECTIONS FROM ADDITIONAL RATE NOT
22 SUBJECT TO AGREEMENT. NOTWITHSTANDING SUBDIVISION (C) OF SECTION TWELVE
23 HUNDRED SIXTY-TWO OF THIS PART, NET COLLECTIONS FROM ANY RATE OF SALES
24 AND COMPENSATING USE TAXES IN EXCESS OF THREE PERCENT IMPOSED BY ORANGE
25 COUNTY DURING THE PERIOD COMMENCING DECEMBER FIRST, TWO THOUSAND ELEVEN,
26 AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND TWELVE, PURSUANT TO THE
27 AUTHORITY OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE, SHALL BE USED
28 BY THE COUNTY SOLELY FOR COUNTY PURPOSES AND SHALL NOT BE SUBJECT TO ANY
29 REVENUE DISTRIBUTION AGREEMENT ENTERED INTO PURSUANT TO THE AUTHORITY OF
30 SUBDIVISION (C) OF SECTION TWELVE HUNDRED SIXTY-TWO OF THIS PART.

31 S 1262-EE. ULSTER COUNTY - ALLOCATION OF CERTAIN NET COLLECTIONS. IF
32 ULSTER COUNTY IMPOSES SALES AND COMPENSATING USE TAXES AT A RATE IN
33 EXCESS OF THREE PERCENT PURSUANT TO THE AUTHORITY OF SECTION TWELVE
34 HUNDRED TEN OF THIS ARTICLE FOR ANY PERIOD COMMENCING DECEMBER FIRST,
35 TWO THOUSAND ELEVEN, AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND TWELVE,
36 NET COLLECTIONS FROM SUCH RATE IN EXCESS OF THREE PERCENT SHALL BE
37 SUBJECT TO SUCH COUNTY'S EXISTING AGREEMENT WITH THE CITY OF KINGSTON
38 ENTERED INTO PURSUANT TO SUBDIVISION (C) OF SECTION TWELVE HUNDRED
39 SIXTY-TWO OF THIS PART AND SUCH NET COLLECTIONS SHALL BE ALLOCATED IN
40 ACCORDANCE WITH SUCH AGREEMENT.

41 S 37. This act shall take effect September 1, 2011, and shall apply in
42 accordance with the applicable transitional provisions in sections 1106
43 and 1217 of the tax law; provided that a county, city or school district
44 shall be authorized immediately after this act shall have become a law
45 to adopt or amend local laws, ordinances or resolutions to impose sales
46 and compensating use taxes at a rate in excess of the rate authorized in
47 the opening paragraph of section 1210 of the tax law, as added by
48 section one of this act, pursuant to the authority of this act to take
49 effect September 1, 2011, or thereafter, subject to the provisions of
50 subdivisions (d) and (e) of section 1210, 1211, or 1212-A or subdivi-
51 sions (e) and (f) of section 1212 of the tax law.