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

1723

2013-2014 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 9, 2013

Introduced by M. of A. HOOPER -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to extending the authority of the county of Nassau to impose additional sales and compensating use taxes, and extending local government assistance programs in Nassau county

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

Section 1. Clause 2 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 246 of the laws of 2011, is amended to read as follows:

(2) the county of Nassau is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is three-quarters percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning January first, nineteen hundred eighty-six and ending November thirtieth, two thousand [thirteen] FIFTEEN, subject to the limitation set forth in section twelve hundred sixty-two-e of this article, and also at a rate which is one-half percent additional to the three percent rate authorized above in this paragraph, and which is also additional to the three-quarters percent rate also authorized above in this clause for such county, for the period beginning September first, nineteen hundred ninety-one and ending November thirtieth, two thousand [thirteen] FIFTEEN;

S 2. Section 1262-e of the tax law, as amended by chapter 246 of the laws of 2011, is amended to read as follows:

S 1262-e. Establishment of local government assistance programs in Nassau county. 1. Towns and cities. Notwithstanding any other provision of law to the contrary, for the calendar year beginning on January first, nineteen hundred ninety-eight and continuing through the calendar

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

LBD05706-01-3

year beginning on January first, two thousand [thirteen] FIFTEEN, the county of Nassau shall enact and establish a local government assistance program for the towns and cities within such county to assist such towns and cities to minimize real property taxes; defray the cost and expense of the treatment, collection, management, disposal, and transportation of municipal solid waste, and to comply with the provisions of chapter two hundred ninety-nine of the laws of nineteen hundred eighty-three; and defray the cost of maintaining conservation and environmental control programs. Such special assistance program for the towns and cities within such county and the funding for such program shall equal one-third of the revenues received by such county from the imposition of the three-quarters percent sales and use tax during calendar years two thousand one, two thousand two, two thousand three, two thousand four, two thousand five, two thousand six, two thousand seven, two thousand eight, two thousand nine, two thousand ten, two thousand eleven, two thousand twelve [and], two thousand thirteen, TWO THOUSAND FOURTEEN AND TWO THOUSAND FIFTEEN additional to the regular three percent rate authorized for such county in section twelve hundred ten of this article. The monies for such special local assistance shall be paid and distributed to the towns and cities on a per capita basis using the population figures in the latest decennial federal census. Provided further, that notwithstanding any other law to the contrary, the establishment of such special assistance program shall preclude any city or town within such county from preempting or claiming under any other section of this chapter the revenues derived from the additional tax authorized by section twelve hundred ten of this article. Provided further, that any such town or towns may, by resolution of the town board, apportion all or a part of monies received in such special assistance program to an improvement district or special district account within such town or towns in order to accomplish the purposes of this special assistance program.

2. [Villages. Notwithstanding any other provision of law to the contrary, for the calendar year beginning on January first, nineteen hundred ninety-eight and continuing through the calendar year beginning on January first, two thousand thirteen, the county of Nassau, by local law, is hereby empowered to enact and establish a local government assistance program for the villages within such county to assist such villages to minimize real property taxes; defray the cost and expense of the treatment, collection, management, disposal, and transportation of municipal solid waste; and defray the cost of maintaining conservation and environmental control programs. The funding of such local assistance program for the villages within such county may be provided by Nassau county during any calendar year in which such village local assistance program is in effect and shall not exceed one-sixth of the revenues received from the imposition of the three-quarters percent sales and use tax that are remaining after the towns and cities have received their funding pursuant to the provisions of subdivision one of this section. The funding for such village local assistance program shall be paid and distributed to the villages on a per capita basis using the population figures in the latest decennial federal census. Provided further, that the establishment of such village local assistance program shall preclude any village within such county from preempting or claiming under any other section of this chapter the revenues derived from the additional tax authorized by section twelve hundred ten of this article.]

LARGE INCORPORATED VILLAGES. NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, FOR THE CALENDAR YEAR BEGINNING ON JANUARY FIRST, TWO THOUSAND THIRTEEN AND CONTINUING THROUGH THE CALENDAR YEAR BEGINNING ON JANUARY FIRST, TWO THOUSAND FIFTEEN, THE COUNTY OF NASSAU SHALL BY LOCAL LAW ENACT AND ESTABLISH A LOCAL GOVERNMENT ASSISTANCE PROGRAM FOR LARGE INCORPORATED VILLAGES WITHIN SAID COUNTY WITH A POPULATION IN EXCESS OF FORTY-TWO THOUSAND NINE HUNDRED NINETY-NINE USING THE POPULATION FIGURES IN THE LATEST DECENNIAL FEDERAL CENSUS. THE FUNDING FOR SUCH PROGRAM SHALL EQUAL TWO-THIRDS OF THE REVENUES RECEIVED FROM THE THREE PERCENT BASIC SALES TAX, THE THREE-QUARTER OF ONE PERCENT ADDITIONAL SALES TAX AND THE ONE-HALF OF ONE PERCENT COMPENSATING TAX DERIVED FROM ALL SUCH SOURCES WITHIN THE GEOGRAPHICAL AREA OR ZIP CODE COVERED BY ANY SUCH VILLAGE, WHICHEVER IS LARGER, WHICH AMOUNT SHALL BE PAID OVER TO THE TREASURER OF SUCH VILLAGE FOR DEPOSIT TO ITS GENERAL FUND FOR TAXPAYER RELIEF. PROVIDED FURTHER, THAT ANY SUCH VILLAGE SHALL APPORTION AT LEAST TWO-THIRDS OF ALL SUCH REVENUES RECEIVED TO A SPECIAL TAXPAYER RELIEF FUND TO ASSIST SUCH VILLAGES TO REDUCE AND/OR MINIMIZE REAL PROPERTY TAXES; DEFRAY THE COST AND EXPENSE OF THE TREATMENT, MANAGEMENT, DISPOSAL AND TRANSPORTATION OF MUNICIPAL WASTE AND SOLID WASTE; AND, TO DEFRAY THE COST OF MAINTAINING MANDATED CONSERVATION AND ENVIRONMENTAL CONTROL PROGRAMS.

3. OTHER INCORPORATED VILLAGES. NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, FOR THE CALENDAR YEAR BEGINNING ON JANUARY FIRST, TWO THOUSAND ONE, JANUARY FIRST, TWO THOUSAND TWO, JANUARY FIRST, TWO THOUSAND THREE, JANUARY FIRST, TWO THOUSAND FOUR, JANUARY FIRST, TWO THOUSAND FIVE, JANUARY FIRST, TWO THOUSAND SIX, JANUARY FIRST, TWO THOUSAND SEVEN, JANUARY FIRST, TWO THOUSAND EIGHT, JANUARY FIRST, TWO THOUSAND NINE, JANUARY FIRST, TWO THOUSAND TEN, JANUARY FIRST, TWO THOUSAND ELEVEN, JANUARY FIRST, TWO THOUSAND TWELVE, JANUARY FIRST, TWO THOUSAND THIRTEEN AND CONTINUING THROUGH THE CALENDAR YEAR BEGINNING ON JANUARY FIRST, TWO THOUSAND FIFTEEN, THE COUNTY OF NASSAU SHALL BY LOCAL LAW ENACT AND ESTABLISH A LOCAL GOVERNMENT ASSISTANCE PROGRAM FOR INCORPORATED VILLAGES WITHIN SAID COUNTY WITH A POPULATION LESS THAN FORTY-THREE THOUSAND USING THE POPULATION FIGURES IN THE LATEST DECENNIAL FEDERAL CENSUS. FOR THE CALENDAR YEARS BEGINNING ON JANUARY FIRST, TWO THOUSAND THIRTEEN AND CONTINUING THROUGH THE CALENDAR YEAR BEGINNING ON JANUARY FIRST, TWO THOUSAND FIFTEEN, THE FUNDING FOR SAID LOCAL GOVERNMENT ASSISTANCE PROGRAM SHALL BE PROVIDED BY NASSAU COUNTY DURING SUCH YEARS AND SHALL EQUAL ONE-SIXTH OF THE REVENUES RECEIVED FROM THE IMPOSITION OF THE THREE-QUARTERS PERCENT ADDITIONAL SALES TAX AND ONE-HALF PERCENT USE TAX. THE SAID REVENUES SHALL BE PAID AND DISTRIBUTED TO THE INCORPORATED VILLAGES ON A PER CAPITA BASIS USING THE POPULATION FIGURES IN THE LATEST DECENNIAL FEDERAL CENSUS.

S 3. This act shall take effect immediately.