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

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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 establishing a local government assistance program for the villages within Nassau county

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

Section 1. Subdivision 2 of section 1262-e of the tax law, as amended by chapter 246 of the laws of 2011, is amended and a new subdivision 3 is added to read as follows:

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] *FOURTEEN*, 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

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

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under any other section of this chapter the revenues derived from the additional tax authorized by section twelve hundred ten of this article.

3. VILLAGES. NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, FOR THE CALENDAR YEAR BEGINNING ON JANUARY FIRST, TWO THOUSAND FIFTEEN THERE IS HEREBY ESTABLISHED A LOCAL GOVERNMENT ASSISTANCE PROGRAM FOR THE VILLAGES WITHIN NASSAU 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 SHALL BE PROVIDED BY NASSAU COUNTY DURING ANY CALENDAR YEAR IN WHICH SUCH VILLAGE LOCAL ASSISTANCE PROGRAM IS IN EFFECT AND SHALL EQUAL FIVE PERCENT 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. ONE-THIRD OF REVENUES DEDICATED TO SUCH VILLAGE LOCAL ASSISTANCE PROGRAM SHALL BE DEDICATED TO VILLAGES WITH POPULATIONS IN EXCESS OF FORTY THOUSAND, AND DISTRIBUTED AMONGST SUCH VILLAGES ON A PER CAPITA BASIS USING THE POPULATION FIGURES IN THE LATEST DECENNIAL FEDERAL CENSUS. THE REMAINING TWO-THIRDS OF REVENUES FOR SUCH VILLAGE LOCAL ASSISTANCE PROGRAM SHALL BE PAID AND DISTRIBUTED TO THE REMAINING 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. NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE CONTRARY, PAYMENTS TO VILLAGES WITH POPULATIONS IN EXCESS OF FORTY THOUSAND MADE PURSUANT TO THIS SUBDIVISION SHALL BE MADE DIRECTLY FROM THE COMPTROLLER TO SUCH VILLAGES AT THE SAME TIME PAYMENTS ARE MADE PURSUANT TO CLAUSE TWO OF SUBPARAGRAPH (I) OF THE OPENING PARAGRAPH OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE. THE AMOUNT SO PAYABLE SHALL BE CERTIFIED TO THE COMPTROLLER BY THE COMMISSIONER OR THE COMMISSIONER'S DELEGATE, WHO SHALL NOT BE HELD LIABLE FOR ANY INACCURACY IN SUCH CERTIFICATE. PROVIDED, HOWEVER, ANY SUCH CERTIFICATION MAY BE BASED ON SUCH INFORMATION AS MAY BE AVAILABLE TO THE COMMISSIONER AT THE TIME SUCH CERTIFICATE MUST BE MADE UNDER THIS SECTION AND MAY BE ESTIMATED ON THE BASIS OF PERCENTAGES OR OTHER INDICES CALCULATED FROM DISTRIBUTIONS FOR PRIOR PERIODS.

S 2. This act shall take effect immediately.