

3883

2013-2014 Regular Sessions

I N   A S S E M B L Y

January 29, 2013

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

AN ACT to amend the tax law, in relation to extending the period during  
which the city of White Plains is authorized to impose an additional  
one-half of one percent, an additional one-quarter of one percent rate  
of sales and compensating use tax and an additional one-quarter of one  
percent rate of sales and compensating use tax

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

1     Section 1. Clause 3 of subparagraph (ii) of the opening paragraph of  
2     section 1210 of the tax law, as amended by chapter 30 of the laws of  
3     2011, is amended to read as follows:  
4     (3) the city of White Plains is hereby further authorized and  
5     empowered to adopt and amend local laws, ordinances or resolutions  
6     imposing such taxes at a rate which is: (i) one-half of one percent  
7     additional to the three percent rate authorized above in this paragraph  
8     for such city for the period beginning September first, nineteen hundred  
9     ninety-three and ending August thirty-first, two thousand [thirteen]  
10    FIFTEEN; and (ii) an additional one-quarter of one percent in addition  
11    to the other rates authorized in this paragraph for such city for the  
12    period beginning March first, two thousand eight and ending August thir-  
13    ty-first, two thousand [thirteen] FIFTEEN; and (iii) an additional one-  
14    quarter of one percent in addition to the other rates authorized in this  
15    paragraph for such city for the period beginning June first, two thou-  
16    sand ten and ending August thirty-first, two thousand [thirteen]  
17    FIFTEEN;  
18    S 2. Notwithstanding the provisions of subdivision (d) of section 1210  
19    of the tax law or any other provision of law, local law, rule or regu-  
20    lation to the contrary, a local law, ordinance or resolution enacted or  
21    amended pursuant to the authority of this act, imposing an additional  
22    rate of tax in the city of White Plains, shall become effective in

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

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1 accordance with the provisions of subdivision (d) of section 1210 of the  
2 tax law, except that the certified copy of such local law, ordinance or  
3 resolution which must be mailed by certified or registered mail to the  
4 commissioner of taxation and finance at the commissioner's office in  
5 Albany must be so mailed at least twenty-one days prior to the date on  
6 which such local law, ordinance or resolution is to take effect.

7 S 3. The estimated revenue from the additional one-quarter of one  
8 percent rate of tax first authorized by chapter seventy-four of the laws  
9 of two thousand ten to be imposed by the city of White Plains, which is  
10 expected to be received during a fiscal year of such city and which is  
11 included in the annual budget, as finally adopted, of such city, for  
12 that fiscal year, shall be paid into the contingency and tax stabiliza-  
13 tion reserve fund of such city as provided by budgetary appropriation of  
14 such city, subject to all the limitations and other provisions of  
15 section 6-e of the general municipal law.

16 S 4. This act shall take effect immediately.