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

7948--A

2013-2014 Regular Sessions

I N A S S E M B L Y

June 11, 2013

Introduced by M. of A. CAHILL -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law and chapter 200 of the laws of 2002 amending the tax law relating to certain tax rates imposed by the county of Ulster, in relation to extending the authority of the county of Ulster to impose an additional 1 percent sales and compensating use tax

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

Section 1. Clause 7 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 231 of the laws of 2011, is amended to read as follows:

(7) the county of Ulster is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand two and ending November thirtieth, two thousand [thirteen] FIFTEEN;

S 2. Section 3 of chapter 200 of the laws of 2002 amending the tax law relating to certain tax rates imposed by the county of Ulster, as amended by chapter 231 of the laws of 2011, is amended to read as follows:

S 3. If, pursuant to the authority of this act, the county of Ulster imposes sales and compensating use taxes at a rate greater than three percent for all or any portion of the period commencing September 1, 2002, and ending November 30, [2013] 2015, net collections from such additional rate of tax imposed during such period shall be deemed to be, and shall be included in, net collections subject to such county's existing agreement with the city of Kingston entered into pursuant to subdivision (c) of section 1262 of the tax law and such net collections shall be allocated in accordance with such agreement.

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

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S 3. This act shall take effect immediately; provided that, notwithstanding any other provision of law, as a condition precedent for the county of Ulster's local law, ordinance or resolution imposing the additional rate of sales and compensating use taxes authorized by section one of this act to be given effect by the commissioner of taxation and finance, such county must adopt a local law, ordinance, or resolution providing that it will assume the entire cost for all local elections in the county commencing January 1, 2015, and a certified copy of such law, ordinance or resolution must be mailed by registered or certified mail to the commissioner at the commissioner's office in Albany on or before the mailing required by subdivision (d) of section 1210 of the tax law for the county to impose the additional rate authorized by this act.