

6533

2013-2014 Regular Sessions

I N   A S S E M B L Y

April 4, 2013

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

AN ACT to amend the tax law, in relation to the imposition of additional  
rates of sales and compensating use taxes by Erie county

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

1     Section 1. Clause 4 of subparagraph (i) of the opening paragraph of  
2     section 1210 of the tax law, as amended by chapter 243 of the laws of  
3     2011, is amended to read as follows:  
4     (4) the county of Erie is hereby further authorized and empowered to  
5     adopt and amend local laws, ordinances or resolutions imposing such  
6     taxes (i) at a rate which is one percent additional to the three percent  
7     rate authorized above in this paragraph for such county for the period  
8     beginning January tenth, nineteen hundred eighty-eight and ending Novem-  
9     ber thirtieth, two thousand [thirteen] FIFTEEN; and (ii) at a rate which  
10    is three-quarters of one percent additional to the three percent rate  
11    authorized above in this paragraph, and which is also additional to the  
12    one percent rate also authorized above in this clause for such county,  
13    for the period beginning December first, two thousand eleven, and ending  
14    November thirtieth, two thousand [thirteen] FIFTEEN;  
15    S 2. Subdivision 2 of section 1262-q of the tax law, as added by chap-  
16    ter 243 of the laws of 2011, is amended to read as follows:  
17    (2) Net collections from the additional three-quarters of one percent  
18    rate of sales and compensating use taxes which the county may impose  
19    during the period commencing December first, two thousand eleven, and  
20    ending November thirtieth, two thousand [thirteen] FIFTEEN, pursuant to  
21    the authority of item (ii) of clause (4) of subparagraph (i) of the  
22    opening paragraph of section twelve hundred ten of this article shall be  
23    used by the county solely for county purposes and shall not be subject  
24    to any revenue distribution agreement the county entered into pursuant  
25    to the authority of subdivision (c) of section twelve hundred sixty-two  
26    of this part.  
27    S 3. This act shall take effect immediately.

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

LBD08514-01-3