

7265

2013-2014 Regular Sessions

I N A S S E M B L Y

May 8, 2013

Introduced by M. of A. BRINDISI, MAGEE, BUTLER, BLANKENBUSH -- read once
and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to authorizing Oneida county to
impose additional rates of sales and compensating use taxes and
providing for allocation and distribution of a portion of net
collections from such additional rates

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

1 Section 1. Clause 13 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 245 of the laws of
3 2011, is amended to read as follows:

4 (13) the county of Oneida is hereby further authorized and empowered
5 to adopt and amend local laws, ordinances or resolutions imposing such
6 taxes at a rate which is: (i) one percent additional to the three
7 percent rate authorized above in this paragraph for such county for the
8 period beginning September first, nineteen hundred ninety-two and ending
9 November thirtieth, two thousand [thirteen] FIFTEEN; and also (ii) at a
10 rate which is three-quarters of one percent or one-half of one percent
11 additional to the three percent rate authorized above in this paragraph,
12 and which is also additional to the one percent rate also authorized
13 above in this clause for such county, for the period beginning December
14 first, two thousand eight and ending November thirtieth, two thousand
15 [thirteen] FIFTEEN;

16 S 2. Section 1262-g of the tax law, as amended by chapter 245 of the
17 laws of 2011, is amended to read as follows:

18 S 1262-g. [Allocation] ONEIDA COUNTY ALLOCATION and distribution of
19 net collections from the additional one percent rate of sales and
20 compensating use taxes [in Oneida county]. Notwithstanding any contrary
21 provision of law, if the county of Oneida imposes sales and compensating
22 use taxes at a rate which is one percent additional to the three percent
23 rate authorized by section twelve hundred ten of this article, as

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

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1 authorized by such section, (a) where a city in such county imposes tax
2 pursuant to the authority of subdivision (a) of such section twelve
3 hundred ten, such county shall allocate, distribute and pay in cash
4 quarterly to such city one-half of the net collections attributable to
5 such additional one percent rate of the county's taxes collected in such
6 city's boundaries; (b) where a city in such county does not impose tax
7 pursuant to the authority of such subdivision (a) of such section twelve
8 hundred ten, such county shall allocate, distribute and pay in cash
9 quarterly to such city not so imposing tax a portion of the net
10 collections attributable to one-half of the county's additional one
11 percent rate of tax calculated on the basis of the ratio which such
12 city's population bears to the county's total population, such popu-
13 lations as determined in accordance with the latest decennial federal
14 census or special population census taken pursuant to section twenty of
15 the general municipal law completed and published prior to the end of
16 the quarter for which the allocation is made, which special census must
17 include the entire area of the county; and (c) provided, however, that
18 such county shall dedicate the first one million five hundred thousand
19 dollars of net collections attributable to such additional one percent
20 rate of tax received by such county after the county receives in the
21 aggregate eighteen million five hundred thousand dollars of net
22 collections from such additional one percent rate of tax imposed for any
23 of the periods: [September first, two thousand ten through August thir-
24 ty-first, two thousand eleven; September first, two thousand eleven
25 through August thirty-first, two thousand twelve; and] September first,
26 two thousand twelve through August thirty-first, two thousand thirteen;
27 SEPTEMBER FIRST, TWO THOUSAND THIRTEEN THROUGH AUGUST THIRTY-FIRST, TWO
28 THOUSAND FOURTEEN; AND SEPTEMBER FIRST, TWO THOUSAND FOURTEEN THROUGH
29 AUGUST THIRTY-FIRST, TWO THOUSAND FIFTEEN, to an allocation on a per
30 capita basis, utilizing figures from the latest decennial federal census
31 or special population census taken pursuant to section twenty of the
32 general municipal law, completed and published prior to the end of the
33 year for which such allocation is made, which special census must
34 include the entire area of such county, to be allocated and distributed
35 among the towns of Oneida county by appropriation of its board of legis-
36 lators; provided, further, that nothing herein shall require such board
37 of legislators to make any such appropriation until it has been notified
38 by any town by appropriate resolution and, in any case where there is a
39 village wholly or partly located within a town, a resolution of every
40 such village, embodying the agreement of such town and village or
41 villages upon the amount of such appropriation to be distributed to such
42 village or villages out of the allocation to the town or towns in which
43 it is located.

44 S 3. This act shall take effect immediately.