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

7948

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

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, however, that the provisions of sections one and two of this act shall only become effective if the county of Ulster on January 1, 2015 assumes the entire cost of all local elections located within such county; provided that the county of Ulster shall notify the legislative bill drafting commission upon the occurrence of the enactment of the legislation provided for in sections one and two of this act in order that the commission may maintain an accurate and timely effective data base of the official text of the laws of the state of New York in furtherance of effectuating the provisions of section 44 of the legislative law and section 70-b of the public officers law.