

4621

2013-2014 Regular Sessions

I N S E N A T E

April 16, 2013

Introduced by Sen. MARCHIONE -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to sales and compensating use tax in Columbia county

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

1 Section 1. Clause 21 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 233 of the laws of
3 2011, is amended to read as follows:
4 (21) the county of Columbia 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 one percent additional to the three percent
7 rate authorized above in this paragraph for such county for the period
8 beginning March first, nineteen hundred ninety-five, and ending November
9 thirtieth, two thousand [thirteen] FIFTEEN;
10 S 2. Notwithstanding any provision of law to the contrary, if the
11 county of Columbia imposes the additional one percent rate of sales and
12 compensating use taxes authorized by the opening paragraph of section
13 1210 of the tax law, as extended by section one of this act, for any
14 portion of the period during which such county is so authorized to
15 impose such additional one percent rate of such taxes, then the county
16 of Columbia shall allocate and distribute quarterly to the city of
17 Hudson and the area in such county outside such city the same proportion
18 of net collections attributable to such additional one percent rate of
19 such taxes as such county was allocating and distributing the net
20 collections from such county's three percent rate of such taxes on July
21 31, 2008, and such portion of net collections attributable to such additional one percent rate of such taxes shall be allocated and distributed
22 to the towns and villages in such county in the same manner as the net
23 collections attributable to such county's three percent rate of such
24

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

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1 taxes were allocated and distributed to such towns and villages on July
2 31, 2008. In the event that the city of Hudson exercises its prior right
3 to impose a tax pursuant to section 1224 of the tax law, then the county
4 of Columbia shall not be required to allocate and distribute net
5 collections in accordance with this section for any period of time
6 during which any such city tax is in effect.

7 S 3. This act shall take effect immediately.