

5146

2013-2014 Regular Sessions

I N   S E N A T E

May 10, 2013

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Introduced by COMMITTEE ON RULES -- 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 extending the authority of  
the county of Nassau to impose additional sales and compensating use  
taxes, and extending local government assistance programs in Nassau  
county

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

1     Section 1. Clause 2 of subparagraph (i) of the opening paragraph of  
2     section 1210 of the tax law, as amended by chapter 246 of the laws of  
3     2011, is amended to read as follows:  
4     (2) the county of Nassau is hereby further authorized and empowered to  
5     adopt and amend local laws, ordinances or resolutions imposing such  
6     taxes at a rate which is three-quarters percent additional to the three  
7     percent rate authorized above in this paragraph for such county for the  
8     period beginning January first, nineteen hundred eighty-six and ending  
9     November thirtieth, two thousand [thirteen] FIFTEEN, subject to the  
10    limitation set forth in section twelve hundred sixty-two-e of this arti-  
11    cle, and also at a rate which is one-half percent additional to the  
12    three percent rate authorized above in this paragraph, and which is also  
13    additional to the three-quarters percent rate also authorized above in  
14    this clause for such county, for the period beginning September first,  
15    nineteen hundred ninety-one and ending November thirtieth, two thousand  
16    [thirteen] FIFTEEN;  
17    S 2. Section 1262-e of the tax law, as amended by chapter 246 of the  
18    laws of 2011, is amended to read as follows:  
19    S 1262-e. Establishment of local government assistance programs in  
20    Nassau county. 1. Towns and cities. Notwithstanding any other provision  
21    of law to the contrary, for the calendar year beginning on January  
22    first, nineteen hundred ninety-eight and continuing through the calendar

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

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1 year beginning on January first, two thousand [thirteen] FIFTEEN, the  
2 county of Nassau shall enact and establish a local government assistance  
3 program for the towns and cities within such county to assist such towns  
4 and cities to minimize real property taxes; defray the cost and expense  
5 of the treatment, collection, management, disposal, and transportation  
6 of municipal solid waste, and to comply with the provisions of chapter  
7 two hundred ninety-nine of the laws of nineteen hundred eighty-three;  
8 and defray the cost of maintaining conservation and environmental  
9 control programs. Such special assistance program for the towns and  
10 cities within such county and the funding for such program shall equal  
11 one-third of the revenues received by such county from the imposition of  
12 the three-quarters percent sales and use tax during calendar years two  
13 thousand one, two thousand two, two thousand three, two thousand four,  
14 two thousand five, two thousand six, two thousand seven, two thousand  
15 eight, two thousand nine, two thousand ten, two thousand eleven, two  
16 thousand twelve [and], two thousand thirteen, TWO THOUSAND FOURTEEN AND  
17 TWO THOUSAND FIFTEEN additional to the regular three percent rate  
18 authorized for such county in section twelve hundred ten of this arti-  
19 cle. The monies for such special local assistance shall be paid and  
20 distributed to the towns and cities on a per capita basis using the  
21 population figures in the latest decennial federal census. Provided  
22 further, that notwithstanding any other law to the contrary, the estab-  
23 lishment of such special assistance program shall preclude any city or  
24 town within such county from preempting or claiming under any other  
25 section of this chapter the revenues derived from the additional tax  
26 authorized by section twelve hundred ten of this article. Provided  
27 further, that any such town or towns may, by resolution of the town  
28 board, apportion all or a part of monies received in such special  
29 assistance program to an improvement district or special district  
30 account within such town or towns in order to accomplish the purposes of  
31 this special assistance program.

32 2. Villages. Notwithstanding any other provision of law to the contra-  
33 ry, for the calendar year beginning on January first, nineteen hundred  
34 ninety-eight and continuing through the calendar year beginning on Janu-  
35 ary first, two thousand [thirteen] FIFTEEN, the county of Nassau, by  
36 local law, is hereby empowered to enact and establish a local government  
37 assistance program for the villages within such county to assist such  
38 villages to minimize real property taxes; defray the cost and expense of  
39 the treatment, collection, management, disposal, and transportation of  
40 municipal solid waste; and defray the cost of maintaining conservation  
41 and environmental control programs. The funding of such local assistance  
42 program for the villages within such county may be provided by Nassau  
43 county during any calendar year in which such village local assistance  
44 program is in effect and shall not exceed one-sixth of the revenues  
45 received from the imposition of the three-quarters percent sales and use  
46 tax that are remaining after the towns and cities have received their  
47 funding pursuant to the provisions of subdivision one of this section.  
48 The funding for such village local assistance program shall be paid and  
49 distributed to the villages on a per capita basis using the population  
50 figures in the latest decennial federal census. Provided further, that  
51 the establishment of such village local assistance program shall  
52 preclude any village within such county from preempting or claiming  
53 under any other section of this chapter the revenues derived from the  
54 additional tax authorized by section twelve hundred ten of this article.  
55 S 3. This act shall take effect immediately.