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

6209--A

I N S E N A T E

(PREFILED)

January 8, 2014

Introduced by Sens. LARKIN, TKACZYK -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 (I) for the period beginning September first, two thousand two and ending November thirtieth, two thousand thirteen, AND (II) FOR THE PERIOD BEGINNING FEBRUARY FIRST, TWO THOUSAND FOURTEEN AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND 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 OR OF THE CHAPTER OF THE LAWS OF TWO THOUSAND FOURTEEN WHICH AMENDED THIS SECTION, 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, OR FOR ALL OR ANY PART OF THE PERIOD COMMENCING FEBRUARY 1, 2014, AND ENDING NOVEMBER 30, 2015, net collections from such additional rate of tax imposed during such [period] PERIODS shall be deemed to be, and shall be included in, net

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

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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.

S 3. Notwithstanding any provision of law to the contrary, if the county of Ulster notwithstanding adopts or amends a local law, ordinance or resolution to impose, effective February 1, 2014, a one percent additional rate of sales and compensating use taxes authorized by this act, such local law, ordinance or resolution shall take effect on such date notwithstanding the contrary provisions of subdivision (d) of section 1210 of the tax law, and the minimum notice requirements to the commissioner of taxation and finance shall be deemed complied with if such county mails, by certified or registered mail, a certified copy of such local law, ordinance or resolution to such commissioner at his or her office in Albany on or before January 23, 2014.

S 4. This act shall take effect immediately.