

6296

I N S E N A T E

January 9, 2014

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 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:

1 Section 1. Clause 7 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 231 of the laws of
3 2011, is amended to read as follows:

4 (7) the county of Ulster 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 one percent additional to the three percent
7 rate authorized above in this paragraph for such county (I) for the
8 period beginning September first, two thousand two and ending November
9 thirtieth, two thousand thirteen AND (II) FOR THE PERIOD BEGINNING
10 FEBRUARY FIRST, TWO THOUSAND FOURTEEN, AND ENDING DECEMBER THIRTY-FIRST,
11 TWO THOUSAND FOURTEEN AND (III) FOR THE PERIOD BEGINNING JANUARY FIRST,
12 TWO THOUSAND FIFTEEN AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND
13 FIFTEEN;

14 S 2. Section 3 of chapter 200 of the laws of 2002 amending the tax
15 law relating to certain tax rates imposed by the county of Ulster, as
16 amended by chapter 231 of the laws of 2011, is amended to read as
17 follows:

18 S 3. If, pursuant to the authority of this act, the county of Ulster
19 imposes sales and compensating use taxes at a rate greater than three
20 percent for all or any portion of the period commencing September 1,
21 2002, and ending November 30, [2013] 2015, net collections from such
22 additional rate of tax imposed during such period shall be deemed to be,
23 and shall be included in, net collections subject to such county's
24 existing agreement with the city of Kingston entered into pursuant to

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

LBD08813-29-4

1 subdivision (c) of section 1262 of the tax law and such net collections
2 shall be allocated in accordance with such agreement.

3 S 3. Notwithstanding any provision of law to the contrary, if Ulster
4 county adopts or amends a local law, ordinance, or resolution to impose
5 a one percent additional rate of sales and compensating use taxes
6 authorized by this act for the period beginning February 1, 2014 and
7 ending December 31, 2014, such local law, ordinance, or resolution shall
8 take effect on that date in accordance with the provisions of subdivi-
9 sion (d) of section 1210 of the tax law, except that such additional
10 rate may take effect on February 1, 2014, and the minimum notice
11 requirements to the commissioner of taxation and finance shall be deemed
12 complied with if such county mails, by certified or registered mail, a
13 certified copy of such local law, ordinance or resolution to such
14 commissioner at his or her office in Albany, and provides a true copy of
15 such local law, ordinance or resolution to such commissioner by elec-
16 tronic mail on or before January 23, 2014.

17 S 4. (a) As a condition precedent to imposing the additional rate of
18 sales and compensating use taxes authorized by this act for the period
19 beginning January 1, 2015, and ending November 30, 2015, the county of
20 Ulster shall adopt the resolution set out in subdivision (b) of this
21 section, in exactly the form set out in such subdivision (b), and shall
22 mail a certified copy of such resolution to the commissioner of taxation
23 and finance at the same time and in the same envelope that the county
24 mails a certified copy of its local enactment imposing such additional
25 rate of tax, in accordance with the provisions of subdivision (d) of
26 section 1210 of the tax law; provided, however, that notwithstanding the
27 effective dates specified in such subdivision (d), such additional rate
28 of tax may take effect on January 1, 2015. Upon receiving such certi-
29 fied copy of the county's resolution adopted pursuant to this section,
30 together with the certified copy of such enactment imposing such addi-
31 tional rate of tax, the commissioner shall be authorized to administer
32 such additional rate of tax for the period authorized by this act and as
33 set forth in such enactment imposing such additional rate.

34 (b) The form of the resolution described in subdivision (a) of this
35 section shall be exactly as follows:

36 RESOLUTION of the county of Ulster regarding the Safety Net Assistance
37 Program

38 Section 1. The county of Ulster will be responsible for the full local
39 share of the Safety Net Assistance Program required of the county by the
40 State of New York and will not require towns and cities within its
41 limits to contribute to the cost of this program. This responsibility
42 has also been assumed in Ulster County's Adopted Budget for the year
43 2015.

44 This resolution shall take effect January 1, 2015.

45 S 5. This act shall take effect immediately.