

2015-2016 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 7, 2015

Introduced by M. of A. BUCHWALD, PAULIN -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to extending the period during which the city of White Plains is authorized to impose an additional one-half of one percent, an additional one-quarter of one percent rate of sales and compensating use tax and an additional one-quarter of one percent rate of 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 3 of subparagraph (ii) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 44 of the laws of
3 2013, is amended to read as follows:
4 (3) the city of White Plains is hereby further authorized and
5 empowered to adopt and amend local laws, ordinances or resolutions
6 imposing such taxes at a rate which is: (i) one-half of one percent
7 additional to the three percent rate authorized above in this paragraph
8 for such city for the period beginning September first, nineteen hundred
9 ninety-three and ending August thirty-first, two thousand [fifteen]
10 SEVENTEEN; and (ii) an additional one-quarter of one percent in addition
11 to the other rates authorized in this paragraph for such city for the
12 period beginning March first, two thousand eight and ending August thir-
13 ty-first, two thousand [fifteen] SEVENTEEN; and (iii) an additional
14 one-quarter of one percent in addition to the other rates authorized in
15 this paragraph for such city for the period beginning June first, two
16 thousand ten and ending August thirty-first, two thousand [fifteen]
17 SEVENTEEN;
18 S 2. Notwithstanding the provisions of subdivision (d) of section 1210
19 of the tax law or any other provision of law, local law, rule or regu-
20 lation to the contrary, a local law, ordinance or resolution enacted or
21 amended pursuant to the authority of this act, imposing an additional

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

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1 rate of tax in the city of White Plains, shall become effective in
2 accordance with the provisions of subdivision (d) of section 1210 of the
3 tax law, except that the certified copy of such local law, ordinance or
4 resolution which must be mailed by certified or registered mail to the
5 commissioner of taxation and finance at the commissioner's office in
6 Albany must be so mailed at least twenty-one days prior to the date on
7 which such local law, ordinance or resolution is to take effect.
8 S 3. The estimated revenue from the additional one-quarter of one
9 percent rate of tax first authorized by chapter seventy-four of the laws
10 of two thousand ten to be imposed by the city of White Plains, which is
11 expected to be received during a fiscal year of such city and which is
12 included in the annual budget, as finally adopted, of such city, for
13 that fiscal year, shall be paid into the contingency and tax stabiliza-
14 tion reserve fund of such city as provided by budgetary appropriation of
15 such city, subject to all the limitations and other provisions of
16 section 6-e of the general municipal law.
17 S 4. This act shall take effect immediately.