

5175

2015-2016 Regular Sessions

I N A S S E M B L Y

February 12, 2015

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

AN ACT to amend chapter 272 of the laws of 1991, amending the tax law relating to the method of disposition of sales and compensating use tax revenue in Westchester county and enacting the Westchester county spending limitation act, in relation to extending the expiration thereof

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

1 Section 1. Subdivision e of section 4 and sections 5, 7 and 16 of
2 chapter 272 of the laws of 1991, amending the tax law relating to the
3 method of disposition of sales and compensating use tax revenue in West-
4 chester county and enacting the Westchester county spending limitation
5 act, as amended by chapter 129 of the laws of 2013, are amended to read
6 as follows:
7 e. "Spending limitation" means the maximum amount of county spending
8 established in county fiscal years 1992, 1993, 1994, 1995, 1996, 1997,
9 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009,
10 2010, 2011, 2012, 2013, 2014, 2015 [and], 2016, 2017 AND 2018.
11 S 5. Establishment of annual spending limitation. a. For county fiscal
12 years 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002,
13 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014,
14 2015 [and], 2016, 2017 AND 2018 there shall be in effect an annual
15 spending limitation. The spending limitation shall be derived from a
16 fixed percentage reflecting the ratio of base year spending to county
17 personal income. County personal income for such calculation shall be
18 for the period January 1, 1986 through December 31, 1986. Such percent-
19 age shall be applied to county personal income for the period January 1,
20 1989 through December 31, 1989, to determine the spending limitation for
21 county fiscal year 1992; to determine the spending limitation for county
22 fiscal year 1993, such percentage shall be applied to county personal

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

LBD08502-01-5

1 income for the period January 1, 1990 through December 31, 1990; to
2 determine the spending limitation for county fiscal year 1994, such
3 percentage shall be applied to county personal income for the period
4 January 1, 1991 through December 31, 1991; to determine the spending
5 limitation for county fiscal year 1995, such percentage shall be applied
6 to county personal income for the period January 1, 1992 through Decem-
7 ber 31, 1992; to determine the spending limitation for county fiscal
8 year 1996, such percentage shall be applied to county personal income
9 for the period January 1, 1993 through December 31, 1993; to determine
10 the spending limitation for county fiscal year 1997, such percentage
11 shall be applied to county personal income for the period January 1,
12 1994 through December 31, 1994; to determine the spending limitation for
13 county fiscal year 1998, such percentage shall be applied to county
14 personal income for the period January 1, 1995 through December 31,
15 1995; to determine the spending limitation for county fiscal year 1999,
16 such percentage shall be applied to county personal income for the peri-
17 od January 1, 1996 through December 31, 1996; to determine the spending
18 limitation for county fiscal year 2000, such percentage shall be applied
19 to county personal income for the period January 1, 1997 through Decem-
20 ber 31, 1997; to determine the spending limitation for county fiscal
21 year 2001, such percentage shall be applied to county personal income
22 for the period January 1, 1998 through December 31, 1998; to determine
23 the spending limitation for county fiscal year 2002, such percentage
24 shall be applied to county personal income for the period January 1,
25 1999 through December 31, 1999; to determine the spending limitation for
26 county fiscal year 2003, such percentage shall be applied to county
27 personal income for the period January 1, 2000 through December 31,
28 2000; to determine the spending limitation for county fiscal year 2004,
29 such percentage shall be applied to county personal income for the peri-
30 od January 1, 2001 through December 31, 2001; to determine the spending
31 limitation for county fiscal year 2005, such percentage shall be applied
32 to county personal income for the period January 1, 2002 through Decem-
33 ber 31, 2002; to determine the spending limitation for county fiscal
34 year 2006, such percentage shall be applied to county personal income
35 for the period January 1, 2003 through December 31, 2003; to determine
36 the spending limitation for the county fiscal year 2007, such percentage
37 shall be applied to county personal income for the period January 1,
38 2004 through December 31, 2004; to determine the spending limitation for
39 the county fiscal year 2008, such percentage shall be applied to county
40 personal income for the period January 1, 2005 through December 31,
41 2005; to determine the spending limitation for the county fiscal year
42 2009, such percentage shall be applied to county personal income for the
43 period January 1, 2006 through December 31, 2006; to determine the
44 spending limitation for the county fiscal year 2010, such percentage
45 shall be applied to county personal income for the period January 1,
46 2007 through December 31, 2007; to determine the spending limitation for
47 the county fiscal year 2011, such percentage shall be applied to county
48 personal income for the period January 1, 2008 through December 31,
49 2008; to determine the spending limitation for the county fiscal year
50 2012, such percentage shall be applied to county personal income for the
51 period January 1, 2009 through December 31, 2009; to determine the
52 spending limitation for the county fiscal year 2013, such percentage
53 shall be applied to county personal income for the period January 1,
54 2010 through December 31, 2010; to determine the spending limitation for
55 the county fiscal year 2014, such percentage shall be applied to county
56 personal income for the period January 1, 2011 through December 31,

1 2011; to determine the spending limitation for the county fiscal year
2 2015, such percentage shall be applied to county personal income for the
3 period January 1, 2012 through December 31, 2012; [and] to determine the
4 spending limitation for county fiscal year 2016, such percentage shall
5 be applied to the county personal income for the period January 1, 2013
6 through December 31, 2013; TO DETERMINE THE SPENDING LIMITATION FOR THE
7 COUNTY FISCAL YEAR 2017, SUCH PERCENTAGE SHALL BE APPLIED TO COUNTY
8 PERSONAL INCOME FOR THE PERIOD JANUARY 1, 2014 THROUGH DECEMBER 31,
9 2014; AND TO DETERMINE THE SPENDING LIMITATION FOR COUNTY FISCAL YEAR
10 2018, SUCH PERCENTAGE SHALL BE APPLIED TO THE COUNTY PERSONAL INCOME FOR
11 THE PERIOD JANUARY 1, 2015 THROUGH DECEMBER 31, 2015.

12 b. The spending limitation shall serve as a statutory cap on county
13 spending to be reflected in the tentative budget as well as the enacted
14 budget for county fiscal years beginning in 1992.

15 S 7. Mandatory tax reduction. In the event that the county spending
16 subject to the spending limitation exceeds such limitation in the adop-
17 tive county budget for county fiscal year 1992, 1993, 1994, 1995, 1996,
18 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008,
19 2009, 2010, 2011, 2012, 2013, 2014, 2015 [or], 2016, 2017 OR 2018 then
20 section 1262-b of the tax law shall be repealed.

21 S 16. This act shall take effect immediately, provided, however, that
22 sections one through seven of this act shall be in full force and effect
23 until May 31, [2016] 2018, provided, however, that if the county of
24 Westchester imposes the tax authorized by section 1210 of the tax law in
25 excess of three percent, then sections one through seven of this act
26 shall be deemed repealed; provided that the commissioner of taxation and
27 finance shall notify the legislative bill drafting commission upon the
28 repeal of section 1262-b of the tax law pursuant to section seven of the
29 Westchester county spending limitation act in order that the commission
30 may maintain an accurate and timely effective data base of the official
31 text of laws of the state of New York in furtherance of effecting the
32 provisions of section 44 of the legislative law and section 70-b of the
33 public officers law.

34 S 2. This act shall take effect immediately.