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

7098

2015-2016 Regular Sessions

I N A S S E M B L Y

April 23, 2015

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

AN ACT to amend the tax law, in relation to continuing to authorize Niagara county to impose an additional rate of sales and compensating use taxes

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

Section 1. Clause 29 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 219 of the laws of 2013, is amended to read as follows:

(29) the county of Niagara 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 for the period beginning March first, two thousand three, and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

S 2. Section 1262-n of the tax law, as amended by chapter 219 of the laws of 2013, is amended to read as follows:

S 1262-n. Disposition of net collections from the additional one percent rate of sales and compensating use taxes in the county of Niagara. Notwithstanding any contrary provision of law, if the county of Niagara imposes the additional one percent rate of sales and compensating use taxes authorized by section twelve hundred ten of this article for all or any portion of the period beginning March first, two thousand three and ending November thirtieth, two thousand [fifteen] SEVENTEEN, the county shall use all net collections from such additional one percent rate to pay the county's expenses for Medicaid. The net collections from the additional one percent rate imposed pursuant to this section shall be deposited in a special fund to be created by such county separate and apart from any other funds and accounts of the county. Any and all remaining net collections from such additional one

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

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percent tax, after the Medicaid expenses are paid, shall be deposited by the county of Niagara in the general fund of such county for any county purpose.

S 3. This act shall take effect immediately.