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

7305

2015-2016 Regular Sessions

I N A S S E M B L Y

May 4, 2015

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

AN ACT to amend the tax law, in relation to the distribution of revenue to certain villages in the county of Nassau

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

Section 1. Subdivision 2 of section 1262-e of the tax law, as amended by chapter 136 of the laws of 2013, is amended to read as follows:

2. Villages. Notwithstanding any other provision of law to the contrary, for the calendar year beginning on January first, nineteen hundred ninety-eight and continuing through the calendar year beginning on January first, two thousand fifteen, the county of Nassau, by local law, is hereby empowered to enact and establish a local government assistance program for the villages within such county to assist such villages to minimize real property taxes; defray the cost and expense of the treatment, collection, management, disposal, and transportation of municipal solid waste; and defray the cost of maintaining conservation and environmental control programs. The funding of such local assistance program for the villages within such county may be provided by Nassau county during any calendar year in which such village local assistance program is in effect and shall not exceed one-sixth of the revenues received from the imposition of the three-quarters percent sales and use tax that are remaining after the towns and cities have received their funding pursuant to the provisions of subdivision one of this section. The funding for such village local assistance program shall be paid and distributed to the villages on a per capita basis using the population figures in the latest decennial federal census. Provided further, that the establishment of such village local assistance program shall preclude any village within such county from preempting or claiming under any other section of this chapter the revenues derived from the additional tax authorized by section twelve hundred ten of this article.

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

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IN ADDITION TO THE REVENUE RECEIVED ON A PER CAPITA BASIS FROM THE ONE-SIXTH SHARE OF THE THREE-QUARTERS PERCENT SALES TAX, UP TO TWO MILLION FIVE HUNDRED THOUSAND DOLLARS OF THE NET COLLECTION OF SALES TAX REVENUES DISTRIBUTED TO THE COUNTY OF NASSAU BY THE STATE TAX COMMISSION PURSUANT TO SECTION TWELVE HUNDRED SIXTY-TWO OF THIS PART SHALL BE ANNUALLY DISTRIBUTED TO THE VILLAGE OF HEMPSTEAD IN THE COUNTY OF NASSAU, AND UP TO TWO MILLION DOLLARS OF SUCH NET COLLECTION OF SALES TAX REVENUES SHALL BE ANNUALLY DISTRIBUTED TO THE VILLAGE OF FREEPORT IN THE COUNTY OF NASSAU.

S 2. This act shall take effect immediately.