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

7411--A

2015-2016 Regular Sessions

I N A S S E M B L Y

May 8, 2015

Introduced by M. of A. RUSSELL -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to authorizing Jefferson county to impose an additional one percent 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 37 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 126 of the laws of 2013, is amended to read as follows:

(37) the county of Jefferson is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is [three-quarters of] one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning [September] DECEMBER first, two thousand [four] FIFTEEN, and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

S 2. Subparagraph (iii) of the opening paragraph of section 1210 of the tax law, as separately amended by chapters 191, 217 and 325 of the laws of 2013, is amended to read as follows:

(iii) the maximum rate referred to in section twelve hundred twenty-four of this article shall be calculated without reference to the following additional rates authorized in subparagraphs (i) and (ii) of this paragraph: one and one-half percent for the county of Allegany; one percent for the counties of Rensselaer, Erie, Cattaraugus, Wyoming, Ulster, Albany, Suffolk, Essex, Greene, Orleans, Franklin, Hamilton, Herkimer, JEFFERSON, Genesee, Columbia, Schuyler, Chenango, Monroe, Steuben, Chemung, Seneca, Livingston, Niagara, Yates, Tioga, Montgomery, Delaware, Wayne, Schoharie, Putnam, Clinton, St. Lawrence and Onondaga and the cities of Yonkers, Mount Vernon and New Rochelle; three-quarters

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

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of one percent for the counties of Dutchess, Lewis, AND Orange[, and Jefferson]; one percent and three-quarters of one percent or one-half of one percent for the county of Oneida; three-quarters of one percent and one-half of one percent for the county of Nassau; one-half of one percent and one-quarter of one percent and one-quarter of one percent for the city of White Plains; one-half or one percent for the county of Tompkins; three-eighths of one percent and five-eighths of one percent for the county of Rockland; one-half of one percent for the counties of Putnam and Schenectady; one-eighth of one percent and three-eighths of one percent for the county of Ontario; one-half of one percent and one-half of one percent for the county of Sullivan; and three-quarters of one percent or one-half of one percent for the county of Chautauqua;

S 3. Subdivision (dd) of section 1224 of the tax law, as added by chapter 141 of the laws of 2004, is amended to read as follows:

(dd) The county of Jefferson shall have the sole right to impose the additional [three-quarters of] one percent rate of tax which such county is authorized to impose pursuant to the authority of section twelve hundred ten of this article. Such additional rate of tax shall be in addition to any other tax which such county may impose or may be imposing pursuant to this article or any other law and such additional rate of tax shall not be subject to preemption. The maximum three percent rate referred to in this section shall be calculated without reference to the additional [three-quarters of] one percent rate of tax which the county of Jefferson is authorized and empowered to adopt pursuant to section twelve hundred ten of this article.

S 4. This act shall take effect December 1, 2015, provided that, effective immediately, Jefferson county, acting through its local legislative body, shall be authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing the additional rate of tax authorized by section one of this act effective December 1, 2015, subject to the provisions of subdivisions (d) and (e) of section 1210 of the tax law.