

7557

2015-2016 Regular Sessions

I N A S S E M B L Y

May 19, 2015

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

AN ACT to amend the tax law, in relation to extending the expiration of and amending the provisions authorizing the county of Chautauqua to impose additional sales and compensating use taxes

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

1 Section 1. Item (iv) of clause 38 of subparagraph (i) of the opening
2 paragraph of section 1210 of the tax law, as amended by chapter 223 of
3 the laws of 2013, is amended to read as follows:
4 (iv) one-half of one percent additional to the three percent rate
5 authorized above in this paragraph for such county for the period begin-
6 ning December first, two thousand ten and ending November thirtieth, two
7 thousand [fifteen] SEVENTEEN;
8 S 2. Clause 38 of subparagraph (i) of the opening paragraph of section
9 1210 of the tax law, as amended by chapter 174 of the laws of 2009, item
10 (iv) as amended by section one of this act, is amended to read as
11 follows:
12 (38) the county of Chautauqua is hereby further authorized and
13 empowered to adopt and amend local laws, ordinances or resolutions
14 imposing such taxes at a rate that is: (i) one and one-quarter percent
15 additional to the three percent rate authorized above in this paragraph
16 for such county for the period beginning March first, two thousand five
17 and ending August thirty-first, two thousand six; (ii) one percent addi-
18 tional to the three percent rate authorized above in this paragraph for
19 such county for the period beginning September first, two thousand six
20 and ending November thirtieth, two thousand seven; (iii) three-quarters
21 of one percent additional to the three percent rate authorized above in
22 this paragraph for such county for the period beginning December first,
23 two thousand seven and ending November thirtieth, two thousand ten;
24 [and] (iv) one-half of one percent additional to the three percent rate

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

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1 authorized above in this paragraph for such county for the period begin-
2 ning December first, two thousand ten and ending November thirtieth, two
3 thousand [seventeen] FIFTEEN; AND (V) ONE PERCENT ADDITIONAL TO THE
4 THREE PERCENT RATE AUTHORIZED ABOVE IN THIS CLAUSE FOR SUCH COUNTY FOR
5 THE PERIOD BEGINNING DECEMBER FIRST, TWO THOUSAND FIFTEEN AND ENDING
6 NOVEMBER THIRTIETH, TWO THOUSAND SEVENTEEN;

7 S 3. Subparagraph (iii) of the opening paragraph of section 1210 of
8 the tax law, as separately amended by chapters 191, 217 and 325 of the
9 laws of 2013, is amended to read as follows:

10 (iii) the maximum rate referred to in section twelve hundred twenty-
11 four of this article shall be calculated without reference to the
12 following additional rates authorized in subparagraphs (i) and (ii) of
13 this paragraph: one and one-half percent for the county of Allegany; one
14 percent for the counties of Rensselaer, Erie, Cattaraugus, CHAUTAUQUA,
15 Wyoming, Ulster, Albany, Suffolk, Essex, Greene, Orleans, Franklin,
16 Hamilton, Herkimer, Genesee, Columbia, Schuyler, Chenango, Monroe, Steu-
17 ben, Chemung, Seneca, Livingston, Niagara, Yates, Tioga, Montgomery,
18 Delaware, Wayne, Schoharie, Putnam, Clinton, St. Lawrence and Onondaga
19 and the cities of Yonkers, Mount Vernon and New Rochelle; three-quarters
20 of one percent for the counties of Dutchess, Lewis, Orange, and Jeffer-
21 son; one percent and three-quarters of one percent or one-half of one
22 percent for the county of Oneida; three-quarters of one percent and
23 one-half of one percent for the county of Nassau; one-half of one
24 percent and one-quarter of one percent and one-quarter of one percent
25 for the city of White Plains; one-half or one percent for the county of
26 Tompkins; three-eighths of one percent and five-eighths of one percent
27 for the county of Rockland; one-half of one percent for the counties of
28 Putnam and Schenectady; one-eighth of one percent and three-eighths of
29 one percent for the county of Ontario; AND one-half of one percent and
30 one-half of one percent for the county of Sullivan; [and three-quarters
31 of one percent or one-half of one percent for the county of Chautauqua;]

32 S 4. Subdivision (ee) of section 1224 of the tax law, as amended by
33 chapter 174 of the laws of 2009, is amended to read as follows:

34 (ee) The county of Chautauqua shall have the sole right to impose the
35 additional [three-quarters or one-half of] one percent rate of tax which
36 such county is authorized to impose pursuant to the authority of section
37 twelve hundred ten of this article. Such additional rate of tax shall be
38 in addition to any other tax which such county may impose or may be
39 imposing pursuant to this article or any other law and such additional
40 rate of tax shall not be subject to preemption. The maximum three
41 percent rate referred to in this section shall be calculated without
42 reference to the additional [three-quarters or one-half of] one percent
43 rate of tax which the county of Chautauqua is authorized and empowered
44 to adopt pursuant to section twelve hundred ten of this article.

45 S 5. Section 1262-o of the tax law, as amended by chapter 223 of the
46 laws of 2013, is amended to read as follows:

47 S 1262-o. Disposition of net collections from the additional rate of
48 sales and compensating use taxes in the county of Chautauqua. Notwith-
49 standing any contrary provision of law, if the county of Chautauqua
50 imposes the additional one and one-quarter percent rate of sales and
51 compensating use taxes authorized by section twelve hundred ten of this
52 article for all or any portion of the period beginning March first, two
53 thousand five and ending August thirty-first, two thousand six, the
54 additional one percent rate authorized by such section for all or any of
55 the period beginning September first, two thousand six and ending Novem-
56 ber thirtieth, two thousand seven, the additional three-quarters of one

1 percent rate authorized by such section for all or any of the period
2 beginning December first, two thousand seven and ending November thirti-
3 eth, two thousand ten, the county shall allocate one-fifth of the net
4 collections from the additional three-quarters of one percent to the
5 cities, towns and villages in the county on the basis of their respec-
6 tive populations, determined in accordance with the latest decennial
7 federal census or special population census taken pursuant to section
8 twenty of the general municipal law completed and published prior to the
9 end of the quarter for which the allocation is made, and allocate the
10 remainder of the net collections from the additional three-quarters of
11 one percent as follows: (1) to pay the county's expenses for Medicaid
12 and other expenses required by law; (2) to pay for local road and bridge
13 projects; (3) for the purposes of capital projects and repaying any
14 debts incurred for such capital projects in the county of Chautauqua
15 that are not otherwise paid for by revenue received from the mortgage
16 recording tax; and (4) for deposit into a reserve fund for bonded
17 indebtedness established pursuant to the general municipal law. Notwith-
18 standing any contrary provision of law, if the county of Chautauqua
19 imposes the additional one-half percent rate of sales and compensating
20 use taxes authorized by such section twelve hundred ten for all or any
21 of the period beginning December first, two thousand ten and ending
22 November thirtieth, two thousand [fifteen] SEVENTEEN, the county shall
23 allocate three-tenths of the net collections from the additional one-
24 half of one percent to the cities, towns and villages in the county on
25 the basis of their respective populations, determined in accordance with
26 the latest decennial federal census or special population census taken
27 pursuant to section twenty of the general municipal law completed and
28 published prior to the end of the quarter for which the allocation is
29 made, and allocate the remainder of the net collections from the addi-
30 tional one-half of one percent as follows: (1) to pay the county's
31 expenses for Medicaid and other expenses required by law; (2) to pay for
32 local road and bridge projects; (3) for the purposes of capital projects
33 and repaying any debts incurred for such capital projects in the county
34 of Chautauqua that are not otherwise paid for by revenue received from
35 the mortgage recording tax; and (4) for deposit into a reserve fund for
36 bonded indebtedness established pursuant to the general municipal law.
37 The net collections from the additional rates imposed pursuant to this
38 section shall be deposited in a special fund to be created by such coun-
39 ty separate and apart from any other funds and accounts of the county to
40 be used for purposes above described.

41 S 6. Section 1262-o of the tax law, as amended by section five of this
42 act, is amended to read as follows:

43 S 1262-o. Disposition of net collections from the additional rate of
44 sales and compensating use taxes in the county of Chautauqua. Notwith-
45 standing any contrary provision of law, if the county of Chautauqua
46 imposes the additional one and one-quarter percent rate of sales and
47 compensating use taxes authorized by section twelve hundred ten of this
48 article for all or any portion of the period beginning March first, two
49 thousand five and ending August thirty-first, two thousand six, the
50 additional one percent rate authorized by such section for all or any of
51 the period beginning September first, two thousand six and ending Novem-
52 ber thirtieth, two thousand seven, the additional three-quarters of one
53 percent rate authorized by such section for all or any of the period
54 beginning December first, two thousand seven and ending November thirti-
55 eth, two thousand ten, the county shall allocate one-fifth of the net
56 collections from the additional three-quarters of one percent to the

1 cities, towns and villages in the county on the basis of their respec-
2 tive populations, determined in accordance with the latest decennial
3 federal census or special population census taken pursuant to section
4 twenty of the general municipal law completed and published prior to the
5 end of the quarter for which the allocation is made, and allocate the
6 remainder of the net collections from the additional three-quarters of
7 one percent as follows: (1) to pay the county's expenses for Medicaid
8 and other expenses required by law; (2) to pay for local road and bridge
9 projects; (3) for the purposes of capital projects and repaying any
10 debts incurred for such capital projects in the county of Chautauqua
11 that are not otherwise paid for by revenue received from the mortgage
12 recording tax; and (4) for deposit into a reserve fund for bonded
13 indebtedness established pursuant to the general municipal law. Notwith-
14 standing any contrary provision of law, if the county of Chautauqua
15 imposes the additional one-half percent rate of sales and compensating
16 use taxes authorized by such section twelve hundred ten for all or any
17 of the period beginning December first, two thousand ten and ending
18 November thirtieth, two thousand [seventeen] FIFTEEN, the county shall
19 allocate three-tenths of the net collections from the additional one-
20 half of one percent to the cities, towns and villages in the county on
21 the basis of their respective populations, determined in accordance with
22 the latest decennial federal census or special population census taken
23 pursuant to section twenty of the general municipal law completed and
24 published prior to the end of the quarter for which the allocation is
25 made, and allocate the remainder of the net collections from the addi-
26 tional one-half of one percent as follows: (1) to pay the county's
27 expenses for Medicaid and other expenses required by law; (2) to pay for
28 local road and bridge projects; (3) for the purposes of capital projects
29 and repaying any debts incurred for such capital projects in the county
30 of Chautauqua that are not otherwise paid for by revenue received from
31 the mortgage recording tax; and (4) for deposit into a reserve fund for
32 bonded indebtedness established pursuant to the general municipal law.
33 NOTWITHSTANDING ANY CONTRARY PROVISION OF LAW, IF THE COUNTY OF CHAUTAU-
34 QUA IMPOSES THE ADDITIONAL ONE PERCENT RATE OF SALES AND COMPENSATING
35 USE TAXES AUTHORIZED BY SUCH SECTION TWELVE HUNDRED TEN FOR ALL OR ANY
36 OF THE PERIOD BEGINNING DECEMBER FIRST, TWO THOUSAND FIFTEEN AND ENDING
37 NOVEMBER THIRTIETH, TWO THOUSAND SEVENTEEN, THE COUNTY SHALL ALLOCATE
38 THREE-TWENTIETHS OF THE NET COLLECTIONS FROM THE ADDITIONAL ONE PERCENT
39 TO THE CITIES, TOWNS AND VILLAGES IN THE COUNTY ON THE BASIS OF THEIR
40 RESPECTIVE POPULATIONS, DETERMINED IN ACCORDANCE WITH THE LATEST DECEN-
41 NIAL FEDERAL CENSUS OR SPECIAL POPULATION CENSUS TAKEN PURSUANT TO
42 SECTION TWENTY OF THE GENERAL MUNICIPAL LAW COMPLETED AND PUBLISHED
43 PRIOR TO THE END OF THE QUARTER FOR WHICH THE ALLOCATION IS MADE, AND
44 ALLOCATE THE REMAINDER OF THE NET COLLECTIONS FROM THE ADDITIONAL ONE
45 PERCENT AS FOLLOWS: (1) TO PAY THE COUNTY'S EXPENSES FOR MEDICAID AND
46 OTHER EXPENSES REQUIRED BY LAW; (2) TO PAY FOR LOCAL ROAD AND BRIDGE
47 PROJECTS; (3) FOR THE PURPOSES OF CAPITAL PROJECTS AND REPAYING ANY
48 DEBTS INCURRED FOR SUCH CAPITAL PROJECTS IN THE COUNTY OF CHAUTAUQUA
49 THAT ARE NOT OTHERWISE PAID FOR BY REVENUE RECEIVED FROM THE MORTGAGE
50 RECORDING TAX; AND (4) FOR DEPOSIT INTO A RESERVE FUND FOR BONDED
51 INDEBTEDNESS ESTABLISHED PURSUANT TO THE GENERAL MUNICIPAL LAW. The net
52 collections from the additional rates imposed pursuant to this section
53 shall be deposited in a special fund to be created by such county sepa-
54 rate and apart from any other funds and accounts of the county to be
55 used for purposes above described.

1 S 7. The authorization to impose an additional one percent sales and
2 compensating use taxes granted to the county of Chautauqua pursuant to
3 section two of this act, and the provisions of sections three, four and
4 six of this act, on and after December 1, 2015, shall be contingent upon
5 the legislative body of such county submitting, by means of electronic
6 transmission, to the commissioner of taxation and finance, on or before
7 November 1, 2015, a statement that such legislative body has passed
8 legislation which provides for a real property tax levy for the county
9 of Chautauqua during the 2016 tax year which is 3 percent or greater
10 less than the real property tax levy for such purposes during the 2015
11 tax year, and also submits, by means of electronic transmission, to the
12 commissioner of taxation and finance, on or before November 20, 2015,
13 such proof as he or she shall determine to be suitable, that such legis-
14 lation has become a local law or ordinance, or adopted resolution.
15 Provided, further, that the authorization to impose an additional one
16 percent sales and compensating use taxes granted to the county of Chau-
17 tauqua pursuant to section two of this act, and the provisions of
18 sections three, four and six of this act, on and after December 1, 2016,
19 shall be contingent upon the legislative body of such county submitting,
20 by means of electronic transmission, to the commissioner of taxation and
21 finance, on or before November 1, 2016, a statement that such legisla-
22 tive body has passed legislation which provides for a real property tax
23 levy for the county of Chautauqua during the 2017 tax year which is 3
24 percent or greater less than the real property tax levy for such
25 purposes during the 2015 tax year, and also submits, by means of elec-
26 tronic transmission, to the commissioner of taxation and finance, on or
27 before November 20, 2016, such proof as he or she shall determine to be
28 suitable, that such legislation has become a local law or ordinance, or
29 adopted resolution. In the event the legislative body of Chautauqua
30 county fails to submit such statement on or before November 1, 2016
31 and/or such proof on or before November 20, 2016, sections two, three,
32 four and six of this act shall be REPEALED December 1, 2016.

33 S 8. This act shall take effect immediately, provided, however, that
34 sections two, three, four and six of this act shall take effect December
35 1, 2015, subject to the provisions of section seven of this act.
36 Provided, that the commissioner of taxation and finance shall notify the
37 legislative bill drafting commission upon the compliance or noncompli-
38 ance with the provisions of section seven of this act by the legislative
39 body of the county of Chautauqua in order that the commission may main-
40 tain an accurate and timely effective data base of the official text of
41 the laws of the state of New York in furtherance of effectuating the
42 provisions of section 44 of the legislative law and section 70-b of the
43 public officers law.