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

7981

2015-2016 Regular Sessions

I N A S S E M B L Y

June 3, 2015

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

AN ACT to amend the tax law, in relation to authorizing the city of Yonkers to impose additional sales tax

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

Section 1. Clause 1 of subparagraph (ii) of the opening paragraph of section 1210 of the tax law, as separately amended by chapters 4, 5, 8, and 9 of the laws of 2003, is amended to read as follows:

(1) the city of Yonkers is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is: (A) one percent additional to the three percent rate authorized above in this paragraph for such city; AND (B) ONE-HALF OF ONE PERCENT IN ADDITION TO THE OTHER RATES AUTHORIZED IN THE PARAGRAPH FOR SUCH CITY, PROVIDED THAT THE FUNDS GENERATED FROM SUCH ADDITIONAL ONE-HALF OF ONE PERCENT ARE USED SOLELY FOR THE SUPPORT OF EDUCATION, UNLESS THE CITY COUNCIL VOTES, ON AN ANNUAL BASIS, TO USE SUCH FUNDS FOR A DIFFERENT PURPOSE;

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, 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, 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; ONE PERCENT AND ONE-HALF OF ONE PERCENT FOR THE CITY OF YONKERS; and three-quarters of one percent or one-half of one percent for the county of Chautauqua;

S 3. Subdivision (d) of section 1224 of the tax law, as added by chapter 871 of the laws of 1975, is amended to read as follows:

(d) The city of Yonkers shall have the sole right to impose the additional one percent AND ONE-HALF OF ONE PERCENT rate of tax which such city is authorized to impose pursuant to the authority of section twelve hundred ten, such additional rate of tax shall be in addition to any other tax which such city 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 pre-emption. The maximum three percent rate referred to in this section shall be calculated without reference to the additional one percent AND ONE-HALF OF ONE PERCENT rate of tax which the city of Yonkers is authorized and empowered to adopt pursuant to section twelve hundred ten.

S 4. Paragraph 2 of subdivision (c) of section 1261 of the tax law, as amended by section 9 of part SS-1 of chapter 57 of the laws of 2008, is amended to read as follows:

(2) However, the taxes, penalties and interest from the additional one percent AND ONE-HALF OF ONE PERCENT rate which the city of Yonkers is authorized to impose pursuant to section twelve hundred ten of this article, after the comptroller has reserved such refund fund and such cost shall be paid to the special sales and compensating use tax fund for the city of Yonkers established by section ninety-two-f of the state finance law at the times set forth in the preceding sentence.

S 5. This act shall take effect immediately.