

8312

2015-2016 Regular Sessions

I N   A S S E M B L Y

June 19, 2015

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

AN ACT to amend the real property tax law, in relation to extending provisions of law relating to tax abatements for certain multiple dwellings (Part A); to amend the real property tax law, in relation to extending certain abatements (Part B); to amend the administrative code of the city of New York, in relation to extending the credit for general corporation tax paid (Part C); to amend the multiple dwelling law, in relation to application for coverage of interim multiple dwellings and residential units; and to repeal subdivision (h) of section 27 of chapter 4 of the laws of 2013 amending the real property tax law, relating to exemption from taxation to alterations and improvements to multiple dwellings to eliminate fire and health hazards relating thereto (Part D); to amend chapter 555 of the laws of 1982 amending the general business law and the administrative code of the city of New York relating to conversion of residential property to cooperative or condominium ownership in the city of New York, in relation to extending the effectiveness thereof; to amend chapter 402 of the laws of 1983 amending the general business law relating to conversion of rental residential property to cooperative or condominium ownership in certain municipalities in the counties of Nassau, Westchester and Rockland, in relation to extending the effectiveness thereof (Part E); and to amend the tax law, in relation to the temporary exemption from sales and use taxes for premises used for commercial office space in Lower Manhattan; and to amend part C of chapter 2 of the laws of 2005 amending the tax law relating to exemptions from sales and use taxes, in relation to the effectiveness thereof (Subpart A); to amend the general city law and the administrative code of the city of New York, in relation to extending the relocation and employment assistance program and the Lower Manhattan relocation and employment assistance program (Subpart B); to amend the general city law and the administrative code of the city of New York, in relation to extending the special rebates and discounts provided pursuant to the energy cost savings program and the Lower Manhattan energy program

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

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(Subpart C); to amend the administrative code of the city of New York, in relation to the amount of special reduction allowed (Subpart D); and to amend the real property tax law and the administrative code of the city of New York, in relation to extending the lower Manhattan commercial revitalization program (Subpart E) (Part F); to amend chapter 576 of the laws of 1974 amending the emergency housing rent control law relating to the control of and stabilization of rent in certain cases, the emergency housing rent control law, chapter 329 of the laws of 1963 amending the emergency housing rent control law relating to recontrol of rents in Albany, and the rent regulation reform act of 1997, in relation to extending the effectiveness thereof (Part G); to amend the tax law, in relation to the imposition of sales and compensating use taxes by the county of Albany (Subpart A); to amend the tax law, in relation to extending the expiration of the provisions authorizing the county of Allegany to impose an additional one and one-half percent sales and compensating use taxes (Subpart B); to amend the tax law, in relation to extending the expiration of provisions authorizing the county of Cattaraugus to impose an additional one percent of sales and compensating use taxes (Subpart C); to amend the tax law, in relation to extending the authorization of the county of Cayuga to impose an additional one percent of sales and compensating use taxes (Subpart D); 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 (Subpart E); to amend the tax law, in relation to extending the authorization of the county of Chemung to impose an additional one percent of sales and compensating use taxes (Subpart F); to amend the tax law, in relation to authorizing the county of Clinton to impose an additional rate of sales and compensating use tax (Subpart G); to amend the tax law, in relation to sales and compensating use tax in Columbia county (Subpart H); to amend the tax law, in relation to extending the authorization of the county of Delaware to impose an additional one percent of sales and compensating use taxes (Subpart I); to amend the tax law, in relation to sales and compensating use tax in Dutchess county (Subpart J); to amend the tax law, in relation to the imposition of additional rates of sales and compensating use taxes by Erie county (Subpart K); to amend the tax law, in relation to extending the expiration of the authority granted to the county of Franklin to impose an additional one percent of sales and compensating use taxes (Subpart L); to amend the tax law, in relation to the imposition of additional sales and compensating use tax in Fulton county (Subpart M); to amend the tax law, in relation to extending the expiration of the authorization to the county of Genesee to impose an additional one percent of sales and compensating use taxes (Subpart N); to amend the tax law, in relation to extending the authorization of the county of Hamilton to impose an additional one percent of sales and compensating use taxes (Subpart O); to amend the tax law, in relation to authorizing Jefferson county to impose an additional one percent rate of sales and compensating use taxes (Subpart P); to amend the tax law, in relation to authorizing the county of Lewis to impose an additional one percent of sales and compensating use taxes (Subpart Q); to amend the tax law, in relation to authorizing the county of Livingston to impose an additional one percent sales tax (Subpart R); to amend the tax law, in relation to extending the authorization of the county of Madison to impose an additional rate of sales and compensating use taxes (Subpart S); to amend the tax law, in relation

to the imposition of sales and compensating use taxes by the county of Monroe (Subpart T); to amend the tax law, in relation to the imposition of sales and compensating use taxes in Montgomery county (Subpart U); to amend the tax law, in relation to extending the authority of the county of Nassau to impose additional sales and compensating use taxes, and extending local government assistance programs in Nassau county (Subpart V); to amend the tax law, in relation to continuing to authorize Niagara county to impose an additional rate of sales and compensating use taxes (Subpart W); to amend the tax law, in relation to authorizing Oneida county to impose additional rates of sales and compensating use taxes and providing for allocation and distribution of a portion of net collections from such additional rates (Subpart X); to amend the tax law, in relation to extending the authorization of the county of Onondaga to impose an additional rate of sales and compensating use taxes (Subpart Y); to amend the tax law, in relation to extending the authorization for Ontario county to impose additional rates of sales and compensating use taxes (Subpart Z); to amend the tax law, in relation to extending the authority of the county of Orange to impose an additional rate of sales and compensating use taxes (Subpart AA); to amend the tax law, in relation to extending the period during which the county of Orleans is authorized to impose additional rates of sales and compensating use taxes (Subpart BB); to amend the tax law, in relation to extending the authorization of the county of Oswego to impose an additional one percent sales and compensating use tax (Subpart CC); to amend the tax law, in relation to the imposition of sales and compensating use taxes in Putnam county (Subpart DD); to amend the tax law, in relation to extending the authorization of the county of Rensselaer to impose an additional one percent of sales and compensating use taxes (Subpart EE); to amend the tax law, in relation to authorizing the county of Rockland to impose an additional rate of sales and compensating use taxes (Subpart FF); to amend the tax law, in relation to extending the authority of St. Lawrence county to impose sales tax (Subpart GG); to amend the tax law, in relation to the imposition of sales and compensating use tax in Schenectady county (Subpart HH); to amend the tax law, in relation to extending the authorization for imposition of additional sales tax in the county of Schoharie (Subpart II); to amend the tax law, in relation to extending the authorization of the county of Schuyler to impose an additional one percent of sales and compensating use taxes (Subpart JJ); to amend the tax law, in relation to extending the expiration of the authorization to the county of Seneca to impose an additional one percent sales and compensating use tax (Subpart KK); to amend the tax law, in relation to extending the authorization of the county of Steuben to impose an additional one percent of sales and compensating use taxes (Subpart LL); to amend the tax law, in relation to extending the authority of the county of Suffolk to impose an additional one percent of sales and compensating use tax (Subpart MM); to amend the tax law, in relation to extending authorization to impose certain taxes in the county of Sullivan (Subpart NN); to amend the tax law, in relation to extending the authorization of the county of Tioga to impose an additional one percent of sales and compensating use taxes (Subpart OO); to amend the tax law and chapter 200 of the laws of 2002 amending the tax law relating to certain tax rates imposed by the county of Ulster, in relation to extending the authority of the county of Ulster to impose an additional 1 percent sales and compensating use tax (Subpart PP); to amend the tax law, in relation to

extending the additional one percent sales tax for Wayne county (Subpart QQ); to amend the tax law, in relation to extending the expiration of the authorization to the county of Wyoming to impose an additional one percent sales and compensating use tax (Subpart RR); to amend the tax law, in relation to extending the authorization of the county of Yates to impose an additional one percent of sales and compensating use taxes (Subpart SS); to amend the tax law, in relation to extending the authorization of the city of Oswego to impose an additional rate of sales and compensating use taxes (Subpart TT); to amend chapter 89 of the laws of 2009 amending the tax law relating to the imposition of an occupancy tax in the city of Rye, in relation to extending the effectiveness thereof (Subpart UU); to amend chapter 405 of the laws of 2007, amending the tax law relating to increasing hotel/motel taxes in Chautauqua county, in relation to extending the expiration of such provisions (Subpart VV); to amend the tax law, in relation to extending the authority of the county of Nassau to impose hotel and motel taxes in Nassau county; and to amend chapter 179 of the laws of 2000, amending the tax law, relating to hotel and motel taxes in Nassau county and a surcharge on tickets to places of entertainment in such county, in relation to extending certain provisions thereof (Subpart WW); to amend the tax law, in relation to extending the expiration of the authority granted to the county of Suffolk to impose hotel and motel taxes (Subpart XX); to amend chapter 98 of the laws of 2009, amending the tax law relating to authorizing the county of Cattaraugus to impose an additional mortgage recording tax, in relation to extending the expiration thereof (Subpart YY); to amend chapter 489 of the laws of 2004, amending the tax law relating to the mortgage recording tax in the county of Fulton, in relation to the effectiveness of such chapter (Subpart ZZ); and to amend chapter 556 of the laws of 2007, amending the tax law, relating to the imposition of an additional real estate transfer tax within the county of Columbia, in relation to the effectiveness thereof (Subpart AAA) (Part H); and to amend chapter 91 of the laws of 2002 amending the education law and other laws relating to the reorganization of the New York city school construction authority, board of education and community boards, in relation to the effectiveness thereof; and to amend chapter 345 of the laws of 2009 amending the education law relating to the New York city board of education, chancellor, community councils and community superintendents, in relation to the effectiveness thereof (Part I)

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

1 Section 1. This act enacts into law major components of legislation  
2 relating to real property tax abatements. Each component is wholly  
3 contained within a Part identified as Parts A through I. The effective  
4 date for each particular provision contained within such Part is set  
5 forth in the last section of such Part. Any provision in any section  
6 contained within a Part, including the effective date of the Part, which  
7 makes a reference to a section "of this act", when used in connection  
8 with that particular component, shall be deemed to mean and refer to the  
9 corresponding section of the Part in which it is found. Section three of  
10 this act sets forth the general effective date of this act.

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## PART A

2 Section 1. The opening paragraph of paragraph (a) of subdivision 1 of  
3 section 489 of the real property tax law, as amended by chapter 4 of the  
4 laws of 2013, is amended to read as follows:

5 Any city to which the multiple dwelling law is applicable, acting  
6 through its local legislative body or other governing agency, is hereby  
7 authorized and empowered, to and including January first, two thousand  
8 [fifteen] SEVENTEEN, to adopt and amend local laws or ordinances provid-  
9 ing that any increase in assessed valuation of real property shall be  
10 exempt from taxation for local purposes, as provided herein, to the  
11 extent such increase results from:

12 S 2. The closing paragraph of subparagraph 6 of paragraph (a) of  
13 subdivision 1 of section 489 of the real property tax law, as amended by  
14 chapter 4 of the laws of 2013, is amended to read as follows:

15 Such conversion, alterations or improvements shall be completed within  
16 thirty months after the date on which same shall be started except that  
17 such thirty month limitation shall not apply to conversions of residen-  
18 tial units which are registered with the loft board in accordance with  
19 article seven-C of the multiple dwelling law pursuant to subparagraph  
20 one of this paragraph. Notwithstanding the foregoing, a sixty month  
21 period for completion shall be available for alterations or improvements  
22 undertaken by a housing development fund company organized pursuant to  
23 article eleven of the private housing finance law, which are carried out  
24 with the substantial assistance of grants, loans or subsidies from any  
25 federal, state or local governmental agency or instrumentality or which  
26 are carried out in a property transferred from such city if alterations  
27 and improvements are completed within seven years after the date of  
28 transfer. In addition, the local housing agency is hereby empowered to  
29 grant an extension of the period of completion for any project carried  
30 out with the substantial assistance of grants, loans or subsidies from  
31 any federal, state or local governmental agency or instrumentality, if  
32 such alterations or improvements are completed within sixty months from  
33 commencement of construction. Provided, further, that such conversion,  
34 alterations or improvements shall in any event be completed prior to  
35 June thirtieth, two thousand [fifteen] SEVENTEEN. Exemption for conver-  
36 sions, alterations or improvements pursuant to subparagraph one, two,  
37 three or four of this paragraph shall continue for a period not to  
38 exceed fourteen years and begin no sooner than the first quarterly tax  
39 bill immediately following the completion of such conversion, alter-  
40 ations or improvements. Exemption for alterations or improvements pursu-  
41 ant to this subparagraph or subparagraph five of this paragraph shall  
42 continue for a period not to exceed thirty-four years and shall begin no  
43 sooner than the first quarterly tax bill immediately following the  
44 completion of such alterations or improvements. Such exemption shall be  
45 equal to the increase in the valuation which is subject to exemption in  
46 full or proportionally under this subdivision for ten or thirty years,  
47 whichever is applicable. After such period of time, the amount of such  
48 exempted assessed valuation of such improvements shall be reduced by  
49 twenty percent in each succeeding year until the assessed value of the  
50 improvements are fully taxable. Provided, however, exemption for any  
51 conversion, alterations or improvements which are aided by a loan or  
52 grant under article eight, eight-A, eleven, twelve, fifteen or twenty-  
53 two of the private housing finance law, section six hundred ninety-six-a  
54 or section ninety-nine-h of the general municipal law, or section three  
55 hundred twelve of the housing act of nineteen hundred sixty-four (42

1 U.S.C.A. 1452b), or the Cranston-Gonzalez national affordable housing  
2 act (42 U.S.C.A. 12701 et. seq.), or started after July first, nineteen  
3 hundred eighty-three by a housing development fund company organized  
4 pursuant to article eleven of the private housing finance law which are  
5 carried out with the substantial assistance of grants, loans or subsi-  
6 dies from any federal, state or local governmental agency or instrumen-  
7 tality or which are carried out in a property transferred from any city  
8 and where alterations and improvements are completed within seven years  
9 after the date of transfer may commence at the beginning of any tax  
10 quarter subsequent to the start of such conversion, alterations or  
11 improvements and prior to the completion of such conversion, alterations  
12 or improvements.

13 S 3. This act shall take effect immediately; provided, however, that  
14 if this act shall become law after June 30, 2015, then it shall be  
15 deemed to have been in full force and effect on and after June 30, 2015.

16 PART B

17 Section 1. Paragraphs (a) and (b) of subdivision 2 of section 467-a of  
18 the real property tax law, as amended by chapter 4 of the laws of 2013,  
19 are amended to read as follows:

20 (a) In a city having a population of one million or more, dwelling  
21 units owned by unit owners who, as of the applicable taxable status  
22 date, own no more than three dwelling units in any one property held in  
23 the condominium form of ownership, shall be eligible to receive a  
24 partial abatement of real property taxes, as set forth in paragraphs  
25 (c), (d), (d-1), (d-2), (d-3), (d-4), (d-5) and (d-6) of this subdivi-  
26 sion; provided, however, that a property held in the condominium form of  
27 ownership that is receiving complete or partial real property tax  
28 exemption or tax abatement pursuant to any other provision of this chap-  
29 ter or any other state or local law, except as provided in paragraph (f)  
30 of this subdivision, shall not be eligible to receive a partial abate-  
31 ment pursuant to this section; and provided, further, that sponsors  
32 shall not be eligible to receive a partial abatement pursuant to this  
33 section; and provided, further, that in the fiscal [year] YEARS commenc-  
34 ing in calendar years two thousand twelve, two thousand thirteen, [or]  
35 two thousand fourteen, TWO THOUSAND FIFTEEN, OR TWO THOUSAND SIXTEEN no  
36 more than a maximum of three dwelling units owned by any unit owner in a  
37 single building, one of which must be the primary residence of such unit  
38 owner, shall be eligible to receive a partial abatement pursuant to  
39 paragraphs (d-1), (d-2), (d-3) and (d-4) of this [section] SUBDIVISION.

40 (b) In a city having a population of one million or more, dwelling  
41 units owned by tenant-stockholders who, as of the applicable taxable  
42 status date, own no more than three dwelling units in any one property  
43 held in the cooperative form of ownership, shall be eligible to receive  
44 a partial abatement of real property taxes, as set forth in paragraphs  
45 (c), (d), (d-1), (d-2), (d-3), (d-4), (d-5) and (d-6) of this subdivi-  
46 sion; provided, however, that a property held in the cooperative form of  
47 ownership that is receiving complete or partial real property tax  
48 exemption or tax abatement pursuant to any other provision of this chap-  
49 ter or any other state or local law, except as provided in paragraph (f)  
50 of this subdivision, shall not be eligible to receive a partial abate-  
51 ment pursuant to this section; and provided, further, that sponsors  
52 shall not be eligible to receive a partial abatement pursuant to this  
53 section; and provided, further, that in the fiscal [year] YEARS commenc-  
54 ing in calendar years two thousand twelve, two thousand thirteen [or],

1 two thousand fourteen, TWO THOUSAND FIFTEEN, OR TWO THOUSAND SIXTEEN no  
2 more than a maximum of three dwelling units owned by any tenant-stock-  
3 holder in a single building, one of which must be the primary residence  
4 of such tenant-stockholder, shall be eligible to receive a partial  
5 abatement pursuant to paragraphs (d-1), (d-2), (d-3) and (d-4) of this  
6 [section] SUBDIVISION. For purposes of this section, a tenant-stock-  
7 holder of a cooperative apartment corporation shall be deemed to own the  
8 dwelling unit which is represented by his or her shares of stock in such  
9 corporation. Any abatement so granted shall be credited by the appropri-  
10 ate taxing authority against the tax due on the property as a whole. The  
11 reduction in real property taxes received thereby shall be credited by  
12 the cooperative apartment corporation against the amount of such taxes  
13 attributable to eligible dwelling units at the time of receipt.

14 S 2. Paragraphs (d-1), (d-2), (d-3) and (d-4) of subdivision 2 of  
15 section 467-a of the real property tax law, as added by chapter 4 of the  
16 laws of 2013, are amended to read as follows:

17 (d-1) In the fiscal years commencing in calendar [year] YEARS two  
18 thousand twelve, two thousand thirteen and two thousand fourteen, eligi-  
19 ble dwelling units in property whose average unit assessed value is less  
20 than or equal to fifty thousand dollars shall receive a partial abate-  
21 ment of the real property taxes attributable to or due on such dwelling  
22 units of twenty-five percent, twenty-six and one-half percent and twen-  
23 ty-eight and one-tenth percent respectively. IN THE FISCAL YEARS  
24 COMMENCING IN CALENDAR YEARS TWO THOUSAND FIFTEEN AND TWO THOUSAND  
25 SIXTEEN, ELIGIBLE DWELLING UNITS IN PROPERTY WHOSE AVERAGE UNIT ASSESSED  
26 VALUE IS LESS THAN OR EQUAL TO FIFTY THOUSAND DOLLARS SHALL RECEIVE A  
27 PARTIAL ABATEMENT OF THE REAL PROPERTY TAXES ATTRIBUTABLE TO OR DUE ON  
28 SUCH DWELLING UNITS OF TWENTY-EIGHT AND ONE-TENTH PERCENT.

29 (d-2) In the fiscal years commencing in calendar [year] YEARS two  
30 thousand twelve, two thousand thirteen and two thousand fourteen, eligi-  
31 ble dwelling units in property whose average unit assessed value is more  
32 than fifty thousand dollars, but less than or equal to fifty-five thou-  
33 sand dollars, shall receive a partial abatement of the real property  
34 taxes attributable to or due on such dwelling units of twenty-two and  
35 one-half percent, twenty-three and eight-tenths percent and twenty-five  
36 and two-tenths percent respectively. IN THE FISCAL YEARS COMMENCING IN  
37 CALENDAR YEARS TWO THOUSAND FIFTEEN AND TWO THOUSAND SIXTEEN, ELIGIBLE  
38 DWELLING UNITS IN PROPERTY WHOSE AVERAGE UNIT ASSESSED VALUE IS MORE  
39 THAN FIFTY THOUSAND DOLLARS, BUT LESS THAN OR EQUAL TO FIFTY-FIVE THOU-  
40 SAND DOLLARS, SHALL RECEIVE A PARTIAL ABATEMENT OF THE REAL PROPERTY  
41 TAXES ATTRIBUTABLE TO OR DUE ON SUCH DWELLING UNITS OF TWENTY-FIVE AND  
42 TWO-TENTHS PERCENT.

43 (d-3) In the fiscal years commencing in calendar [year] YEARS two  
44 thousand twelve, two thousand thirteen and two thousand fourteen, eligi-  
45 ble dwelling units in property whose average unit assessed value is more  
46 than fifty-five thousand dollars, but less than or equal to sixty thou-  
47 sand dollars, shall receive a partial abatement of the real property  
48 taxes attributable to or due on such dwelling units of twenty percent,  
49 twenty-one and two-tenths percent, and twenty-two and five-tenths  
50 percent respectively. IN THE FISCAL YEARS COMMENCING IN CALENDAR YEARS  
51 TWO THOUSAND FIFTEEN AND TWO THOUSAND SIXTEEN, ELIGIBLE DWELLING UNITS  
52 IN PROPERTY WHOSE AVERAGE UNIT ASSESSED VALUE IS MORE THAN FIFTY-FIVE  
53 THOUSAND DOLLARS, BUT LESS THAN OR EQUAL TO SIXTY THOUSAND DOLLARS,  
54 SHALL RECEIVE A PARTIAL ABATEMENT OF THE REAL PROPERTY TAXES ATTRIBUT-  
55 ABLE TO OR DUE ON SUCH DWELLING UNITS OF TWENTY-TWO AND FIVE-TENTHS  
56 PERCENT.

(d-4) In the fiscal years commencing in calendar [year] YEARS two thousand twelve, two thousand thirteen [and], two thousand fourteen, TWO THOUSAND FIFTEEN AND TWO THOUSAND SIXTEEN, eligible dwelling units in property whose average unit assessed value is more than sixty thousand dollars shall receive a partial abatement of the real property taxes attributable to or due on such dwelling units of seventeen and one-half percent.

S 3. Paragraph (a) of subdivision 3 of section 467-a of the real property tax law, as amended by chapter 4 of the laws of 2013, is amended to read as follows:

(a) An application for an abatement pursuant to this section for the fiscal year commencing in calendar year nineteen hundred ninety-six shall be made no later than the fifteenth day of September, nineteen hundred ninety-six. An application for an abatement pursuant to this section for the fiscal year commencing in calendar year nineteen hundred ninety-seven shall be made no later than the first day of April, nineteen hundred ninety-seven. An application for an abatement pursuant to this section for the fiscal year commencing in calendar year nineteen hundred ninety-eight shall be made no later than the first day of April, nineteen hundred ninety-eight. An application for an abatement pursuant to this section for the fiscal year commencing in calendar year nineteen hundred ninety-nine shall be made in accordance with this subdivision and subdivision three-a of this section. An application for an abatement pursuant to this section for the fiscal year commencing in calendar year two thousand shall be made no later than the fifteenth day of February, two thousand. An application for an abatement pursuant to this section for the fiscal year commencing in calendar year two thousand one shall be made in accordance with this subdivision and subdivision three-b of this section. An application for an abatement pursuant to this section for the fiscal year commencing in calendar year two thousand two shall be made no later than the fifteenth day of February, two thousand two. An application for an abatement pursuant to this section for the fiscal year commencing in calendar year two thousand three shall be made no later than the fifteenth day of February, two thousand three. An application for an abatement pursuant to this section for the fiscal year commencing in calendar year two thousand four shall be made in accordance with this subdivision and subdivision three-c of this section. An application for an abatement pursuant to this section for the fiscal year commencing in calendar year two thousand five shall be made no later than the fifteenth day of February, two thousand five. An application for an abatement pursuant to this section for the fiscal year commencing in calendar year two thousand six shall be made no later than the fifteenth day of February, two thousand six. An application for an abatement pursuant to this section for the fiscal year commencing in calendar year two thousand seven shall be made no later than the fifteenth day of February, two thousand seven. An application for abatement pursuant to this section for the fiscal year commencing in calendar year two thousand eight shall be made in accordance with this subdivision and subdivision three-d of this section. An application for an abatement pursuant to this section for the fiscal year commencing in calendar year two thousand nine shall be made no later than the fifteenth day of February, two thousand nine. An application for an abatement pursuant to this section for the fiscal year commencing in calendar year two thousand ten shall be made no later than the fifteenth day of February, two thousand ten. An application for an abatement pursuant to this section for the fiscal year commencing in calendar year



1 two thousand eleven shall be made no later than the fifteenth day of  
2 February, two thousand eleven. An application for an abatement pursuant  
3 to this section for the fiscal years commencing in calendar years two  
4 thousand twelve and two thousand thirteen shall be made in accordance  
5 with subdivision three-e of this section. The date or dates by which  
6 applications for an abatement pursuant to this section shall be made for  
7 the fiscal [year] YEARS beginning in calendar [year] YEARS two thousand  
8 fourteen, TWO THOUSAND FIFTEEN AND TWO THOUSAND SIXTEEN shall be estab-  
9 lished by the commissioner of finance by rule, provided that such date  
10 or dates shall not be later than the fifteenth day of February for such  
11 calendar [year] YEARS.

12 S 4. This act shall take effect immediately.

13

#### PART C

14 Section 1. Subparagraph (A) of paragraph 2 of subdivision (f) of  
15 section 11-1706 of the administrative code of the city of New York, as  
16 added by chapter 4 of the laws of 2013, is amended to read as follows:

17 (A) Subject to the limitations set forth in subparagraphs (B) and (C)  
18 of this paragraph, the credit allowed to a taxpayer for a taxable year  
19 under this subdivision shall be determined as follows:

20 (i) For taxable years beginning on or after January first, two thou-  
21 sand fourteen and before July first, two thousand [fifteen] SEVENTEEN:

22 (I) If the city taxable income is thirty-five thousand dollars or  
23 less, the amount of the credit shall be one hundred percent of the  
24 amount determined in paragraph three of this subdivision.

25 (II) If the city taxable income is greater than thirty-five thousand  
26 dollars but less than one hundred thousand dollars, the amount of the  
27 credit shall be a percentage of the amount determined in paragraph three  
28 of this subdivision, such percentage to be determined by subtracting  
29 from one hundred percent, a percentage determined by subtracting thir-  
30 ty-five thousand dollars from city taxable income, dividing the result  
31 by sixty-five thousand dollars and multiplying by one hundred percent.

32 (III) If the city taxable income is one hundred thousand dollars or  
33 greater, no credit shall be allowed.

34 (IV) Provided further that for any taxable year of a taxpayer for  
35 which this credit is effective that encompasses days occurring after  
36 June thirtieth, two thousand [fifteen] SEVENTEEN, the amount of the  
37 credit determined in item (I) or (II) of this clause shall be multiplied  
38 by a fraction, the numerator of which is the number of days in the  
39 taxpayer's taxable year occurring on or before June thirtieth, two thou-  
40 sand [fifteen] SEVENTEEN, and the denominator of which is the number of  
41 days in the taxpayer's taxable year.

42 S 2. This act shall take effect immediately.

43

#### PART D

44 Section 1. Section 282-a of the multiple dwelling law, as amended by  
45 chapter 159 of the laws of 2011, is amended to read as follows:

46 S 282-a. [Limitation on applications] APPLICATIONS for coverage of  
47 interim multiple dwellings and residential units. 1. All applications  
48 for registration as an interim multiple dwelling or for coverage of  
49 residential units under this article shall be filed with the loft board  
50 within six months after the date the loft board shall have adopted all  
51 rules or regulations necessary in order to implement the provisions of  
52 chapter one hundred forty-seven of the laws of two thousand ten,

1 PROVIDED, HOWEVER, THAT APPLICATIONS FOR REGISTRATION AS AN INTERIM  
2 MULTIPLE DWELLING OR FOR COVERAGE OF RESIDENTIAL UNITS UNDER THIS ARTI-  
3 CLE, MAY ALSO BE FILED FOR A TWO YEAR PERIOD FROM THE EFFECTIVE DATE OF  
4 THE CHAPTER OF THE LAWS OF TWO THOUSAND FIFTEEN THAT AMENDED THIS  
5 SECTION. The loft board may subsequently amend such rules and regu-  
6 lations but such amendments shall not recommence the time period in  
7 which applications may be filed. [Notwithstanding any other provision  
8 of this article, after such date no further applications for registra-  
9 tion or coverage as an interim multiple dwelling or for coverage under  
10 this article shall be accepted for owners or occupants of buildings that  
11 would otherwise qualify as interim multiple dwellings or for coverage  
12 pursuant to this article.]

13 2. Where any occupant has filed an application for coverage pursuant  
14 to this article and has received a docket number from the loft board, it  
15 shall be unlawful for an owner to cause or intend to cause such occupant  
16 to vacate, surrender or waive any rights in relation to such occupancy,  
17 due to repeated interruptions or discontinuances of essential services,  
18 or an interruption or discontinuance of an essential service for an  
19 extended duration or of such significance as to substantially impair  
20 habitability of such unit, at any time before the loft board has made a  
21 final determination, including appeals, to approve or deny such applica-  
22 tion. This [subdivision] SECTION shall not grant any rights of continued  
23 occupancy other than those otherwise granted by law. Any agreement that  
24 waives or limits the benefits of this [subdivision] SECTION shall be  
25 deemed void as against public policy. In addition to any other remedies  
26 provided in this article for failure to be in compliance, in article  
27 eight of this chapter, or in the regulations promulgated by the loft  
28 board, an occupant who has filed an application with the loft board for  
29 coverage under this article may[, no later than thirty-six months after  
30 the loft board shall have adopted rules and regulations as set forth in  
31 subdivision one of this section,] commence an action or proceeding in a  
32 court of competent jurisdiction, which notwithstanding any other  
33 provision of law shall include the housing part of the New York city  
34 civil court, to enforce the provisions of this [subdivision] SECTION.

35 S 2. Paragraph (vi) of subdivision 1 of section 284 of the multiple  
36 dwelling law, as amended by chapter 4 of the laws of 2013, is amended to  
37 read as follows:

38 (vi) Notwithstanding the provisions of paragraphs (i) through (v) of  
39 this subdivision the owner of an interim multiple dwelling made subject  
40 to this article by subdivision five of section two hundred eighty-one of  
41 this article (A) shall file an alteration application [within nine  
42 months from the effective date of the chapter of the laws of two thou-  
43 sand ten which amended this subparagraph] ON OR BEFORE MARCH  
44 TWENTY-FIRST, TWO THOUSAND ELEVEN, or, for units that became subject to  
45 this article pursuant to the chapter of the laws of two thousand thir-  
46 teen which amended this paragraph, [within nine months of the promulga-  
47 tion of all necessary rules and regulations pursuant to section two  
48 hundred eighty-two-a of this article] ON OR BEFORE JUNE ELEVENTH, TWO  
49 THOUSAND FOURTEEN, OR, FOR UNITS IN AN INTERIM MULTIPLE DWELLING THAT  
50 WERE LISTED ON AN APPLICATION FOR COVERAGE OR REGISTRATION FILED WITH  
51 THE LOFT BOARD PURSUANT TO THIS ARTICLE OR IN A COURT PLEADING AFTER  
52 MARCH ELEVENTH, TWO THOUSAND FOURTEEN, WITHIN NINE MONTHS OF EITHER THE  
53 DATE OF THE INITIAL APPLICATION FOR COVERAGE OR THE DATE OF THE LOFT  
54 BOARD'S ISSUANCE OF AN INTERIM MULTIPLE DWELLING NUMBER OR THE DATE OF  
55 THE SERVICE OF THE PLEADING, WHICHEVER IS EARLIER, and (B) shall take  
56 all reasonable and necessary action to obtain an approved alteration

1 permit [within twelve months from such effective date] ON OR BEFORE JUNE  
2 TWENTY-FIRST, TWO THOUSAND ELEVEN, or, for units that became subject to  
3 this article pursuant to the chapter of the laws of two thousand thir-  
4 teen which amended this paragraph, [within twelve months of the promul-  
5 gation of all necessary rules and regulations pursuant to section two  
6 hundred eighty-two-a of this article] ON OR BEFORE SEPTEMBER ELEVENTH,  
7 TWO THOUSAND FOURTEEN, OR, FOR UNITS IN AN INTERIM MULTIPLE DWELLING  
8 THAT WERE LISTED ON AN APPLICATION FOR COVERAGE OR REGISTRATION FILED  
9 WITH THE LOFT BOARD PURSUANT TO THIS ARTICLE OR IN A COURT PLEADING  
10 AFTER MARCH ELEVENTH, TWO THOUSAND FOURTEEN, WITHIN TWELVE MONTHS OF  
11 EITHER THE DATE OF THE INITIAL APPLICATION FOR COVERAGE OR THE DATE OF  
12 THE LOFT BOARD'S ISSUANCE OF AN INTERIM MULTIPLE DWELLING NUMBER OR THE  
13 DATE OF THE SERVICE OF THE PLEADING, WHICHEVER IS EARLIER, and (C) shall  
14 achieve compliance with the standards of safety and fire protection set  
15 forth in article seven-B of this chapter for the residential portions of  
16 the building within eighteen months from obtaining such alteration  
17 permit, and (D) shall take all reasonable and necessary action to obtain  
18 a certificate of occupancy as a class A multiple dwelling for the resi-  
19 dential portions of the building or structure [within thirty months from  
20 such effective date] ON OR BEFORE DECEMBER TWENTY-FIRST, TWO THOUSAND  
21 TWELVE, or for units that became subject to this article pursuant to the  
22 chapter of the laws of two thousand thirteen which amended this para-  
23 graph [within thirty months of the promulgation of all necessary rules  
24 and regulations pursuant to section two hundred eighty-two-a of this  
25 article] ON OR BEFORE MARCH ELEVENTH, TWO THOUSAND SIXTEEN, OR, FOR  
26 UNITS IN AN INTERIM MULTIPLE DWELLING THAT WERE LISTED ON AN APPLICATION  
27 FOR COVERAGE OR REGISTRATION FILED WITH THE LOFT BOARD PURSUANT TO THIS  
28 ARTICLE OR IN A COURT PLEADING AFTER MARCH ELEVENTH, TWO THOUSAND  
29 SIXTEEN, WITHIN THIRTY MONTHS OF EITHER THE DATE OF THE INITIAL APPLICA-  
30 TION FOR COVERAGE OR THE DATE OF THE LOFT BOARD'S ISSUANCE OF AN INTERIM  
31 MULTIPLE DWELLING NUMBER OR THE DATE OF THE SERVICE OF THE PLEADING,  
32 WHICHEVER IS EARLIER. The loft board may, upon good cause shown, and  
33 upon proof of compliance with the standards of safety and fire  
34 protection set forth in article seven-B of this chapter, twice extend  
35 the time of compliance with the requirement to obtain a residential  
36 certificate of occupancy for periods not to exceed twelve months each.  
37 S 3. Subdivision (h) of section 27 of chapter 4 of the laws of 2013  
38 amending the real property tax law relating to exemption from taxation  
39 to alterations and improvements to multiple dwellings to eliminate fire  
40 and health hazards, is REPEALED.  
41 S 4. This act shall take effect immediately, provided, however, that  
42 if this act shall become law after June 29, 2015, then it shall be  
43 deemed to have been in full force and effect on and after June 30, 2015.

44

## PART E

45 Section 1. Section 10 of chapter 555 of the laws of 1982 amending the  
46 general business law and the administrative code of the city of New York  
47 relating to conversion of residential property to cooperative or condo-  
48 minium ownership in the city of New York, as amended by chapter 19 of  
49 the laws of 2015, is amended to read as follows:  
50 S 10. This act shall take effect immediately; provided, that the  
51 provisions of sections one, two and nine of this act shall remain in  
52 full force and effect only until and including June [23] 15, [2015]  
53 2017; provided further that the provisions of section three of this act  
54 shall remain in full force and effect only so long as the public emer-

1 agency requiring the regulation and control of residential rents and  
2 evictions continues as provided in subdivision 3 of section 1 of the  
3 local emergency housing rent control act; provided further that the  
4 provisions of sections four, five, six and seven of this act shall  
5 expire in accordance with the provisions of section 26-520 of the admin-  
6 istrative code of the city of New York as such section of the adminis-  
7 trative code is, from time to time, amended; provided further that the  
8 provisions of section 26-511 of the administrative code of the city of  
9 New York, as amended by this act, which the New York City Department of  
10 Housing Preservation and Development must find are contained in the code  
11 of the real estate industry stabilization association of such city in  
12 order to approve it, shall be deemed contained therein as of the effec-  
13 tive date of this act; and provided further that any plan accepted for  
14 filing by the department of law on or before the effective date of this  
15 act shall continue to be governed by the provisions of section 352-eeee  
16 of the general business law as they had existed immediately prior to the  
17 effective date of this act.

18 S 2. Section 4 of chapter 402 of the laws of 1983 amending the general  
19 business law relating to conversion of rental residential property to  
20 cooperative or condominium ownership in certain municipalities in the  
21 counties of Nassau, Westchester and Rockland, as amended by chapter 19  
22 of the laws of 2015, is amended to read as follows:

23 S 4. This act shall take effect immediately; provided, that the  
24 provisions of sections one and three of this act shall remain in full  
25 force and effect only until and including June [23] 15, [2015] 2017; and  
26 provided further that any plan accepted for filing by the department of  
27 law on or before the effective date of this act shall continue to be  
28 governed by the provisions of section 352-eee of the general business  
29 law as they had existed immediately prior to the effective date of this  
30 act.

31 S 3. This act shall take effect immediately, provided, however, that  
32 if this act shall become a law after June 23, 2015, then it shall be  
33 deemed to have been in full force and effect on and after June 23, 2015.

#### 34 PART F

35 Section 1. This act enacts into law major components of legislation  
36 relating to Lower Manhattan and the city of New York. Each component is  
37 wholly contained within a Subpart identified as Subparts A through E.  
38 The effective date for each particular provision contained within such  
39 Subpart is set forth in the last section of such Subpart. Any provision  
40 in any section contained within a Subpart, including the effective date  
41 of the Subpart, which makes a reference to a section "of this act", when  
42 used in connection with that particular component, shall be deemed to  
43 mean and refer to the corresponding section of the Subpart in which it  
44 is found.

#### 45 SUBPART A

46 Section 1. Subparagraph (A) of paragraph 7 of subdivision (ee) of  
47 section 1115 of the tax law, as amended by section 1 of subpart A of  
48 part GG of chapter 59 of the laws of 2014, is amended to read as  
49 follows:

50 (A) "Tenant" means a person who, as lessee, enters into a space lease  
51 with a landlord for a term of ten years or more commencing on or after  
52 September first, two thousand five, but not later than, in the case of a

1 space lease with respect to leased premises located in eligible areas as  
2 defined in clause (i) of subparagraph (D) of this paragraph, September  
3 first, two thousand [fifteen] SEVENTEEN and, in the case of a space  
4 lease with respect to leased premises located in eligible areas as  
5 defined in clause (ii) of subparagraph (D) of this paragraph not later  
6 than September first, two thousand [seventeen] NINETEEN, of premises for  
7 use as commercial office space in buildings located or to be located in  
8 the eligible areas. A person who currently occupies premises for use as  
9 commercial office space under an existing lease in a building in the  
10 eligible areas shall not be eligible for exemption under this subdivi-  
11 sion unless such existing lease, in the case of a space lease with  
12 respect to leased premises located in eligible areas as defined in  
13 clause (i) of subparagraph (D) of this paragraph expires according to  
14 its terms before September first, two thousand [fifteen] SEVENTEEN or  
15 such existing lease, in the case of a space lease with respect to leased  
16 premises located in eligible areas as defined in clause (ii) of subpara-  
17 graph (D) of this paragraph and such person enters into a space lease,  
18 for a term of ten years or more commencing on or after September first,  
19 two thousand five, of premises for use as commercial office space in a  
20 building located or to be located in the eligible areas, provided that  
21 such space lease with respect to leased premises located in eligible  
22 areas as defined in clause (i) of subparagraph (D) of this paragraph  
23 commences no later than September first, two thousand [fifteen] SEVEN-  
24 TEEN, and provided that such space lease with respect to leased premises  
25 located in eligible areas as defined in clause (ii) of subparagraph (D)  
26 of this paragraph commences no later than September first, two thousand  
27 [seventeen] NINETEEN and provided, further, that such space lease shall  
28 expire no earlier than ten years after the expiration of the original  
29 lease.

30 S 2. Section 2 of part C of chapter 2 of the laws of 2005 amending  
31 the tax law relating to exemptions from sales and use taxes, as amended  
32 by section 2 of subpart A of part GG of chapter 59 of the laws of 2014,  
33 is amended to read as follows:

34 S 2. This act shall take effect September 1, 2005 and shall expire and  
35 be deemed repealed on December 1, [2018] 2020, and shall apply to sales  
36 made, uses occurring and services rendered on or after such effective  
37 date, in accordance with the applicable transitional provisions of  
38 sections 1106 and 1217 of the tax law; except that clause (i) of subpar-  
39 agraph (D) of paragraph seven of subdivision (ee) of section 1115 of the  
40 tax law, as added by section one of this act, shall expire and be deemed  
41 repealed December 1, [2016] 2018.

42 S 3. This act shall take effect immediately and shall be deemed to  
43 have been in full force and effect after June 30, 2015; provided, howev-  
44 er, that the amendment to subparagraph (A) of paragraph 7 of subdivision  
45 (ee) of section 1115 of the tax law made by section one of this act  
46 shall not affect the repeal of such subdivision and shall be deemed  
47 repealed therewith.

#### 48 SUBPART B

49 Section 1. Subdivision (b) of section 25-z of the general city law, as  
50 amended by section 1 of subpart D of part GG of chapter 59 of the laws  
51 of 2014, is amended to read as follows:

52 (b) No eligible business shall be authorized to receive a credit under  
53 any local law enacted pursuant to this article until the premises with  
54 respect to which it is claiming the credit meet the requirements in the

1 definition of eligible premises and until it has obtained a certifi-  
2 cation of eligibility from the mayor of such city or an agency desig-  
3 nated by such mayor, and an annual certification from such mayor or an  
4 agency designated by such mayor as to the number of eligible aggregate  
5 employment shares maintained by such eligible business that may qualify  
6 for obtaining a tax credit for the eligible business' taxable year. Any  
7 written documentation submitted to such mayor or such agency or agencies  
8 in order to obtain any such certification shall be deemed a written  
9 instrument for purposes of section 175.00 of the penal law. Such local  
10 law may provide for application fees to be determined by such mayor or  
11 such agency or agencies. No such certification of eligibility shall be  
12 issued under any local law enacted pursuant to this article to an eligi-  
13 ble business on or after July first, two thousand [fifteen] SEVENTEEN  
14 unless:

15 (1) prior to such date such business has purchased, leased or entered  
16 into a contract to purchase or lease particular premises or a parcel on  
17 which will be constructed such premises or already owned such premises  
18 or parcel;

19 (2) prior to such date improvements have been commenced on such prem-  
20 ises or parcel, which improvements will meet the requirements of subdivi-  
21 sion (e) of section twenty-five-y of this article relating to expendi-  
22 tures for improvements;

23 (3) prior to such date such business submits a preliminary application  
24 for a certification of eligibility to such mayor or such agency or agen-  
25 cies with respect to a proposed relocation to such particular premises;  
26 and

27 (4) such business relocates to such particular premises not later than  
28 thirty-six months or, in a case in which the expenditures made for the  
29 improvements specified in paragraph two of this subdivision are in  
30 excess of fifty million dollars within seventy-two months from the date  
31 of submission of such preliminary application.

32 S 2. Subdivision (b) of section 25-ee of the general city law, as  
33 amended by section 2 of subpart D of part GG of chapter 59 of the laws  
34 of 2014, is amended to read as follows:

35 (b) No eligible business or special eligible business shall be author-  
36 ized to receive a credit against tax under any local law enacted pursu-  
37 ant to this article until the premises with respect to which it is  
38 claiming the credit meet the requirements in the definition of eligible  
39 premises and until it has obtained a certification of eligibility from  
40 the mayor of such city or any agency designated by such mayor, and an  
41 annual certification from such mayor or an agency designated by such  
42 mayor as to the number of eligible aggregate employment shares main-  
43 tained by such eligible business or such special eligible business that  
44 may qualify for obtaining a tax credit for the eligible business' taxa-  
45 ble year. No special eligible business shall be authorized to receive a  
46 credit against tax under the provisions of this article unless the  
47 number of relocated employee base shares calculated pursuant to subdivi-  
48 sion (o) of section twenty-five-dd of this article is equal to or great-  
49 er than the lesser of twenty-five percent of the number of New York city  
50 base shares calculated pursuant to subdivision (p) of such section and  
51 two hundred fifty employment shares. Any written documentation submitted  
52 to such mayor or such agency or agencies in order to obtain any such  
53 certification shall be deemed a written instrument for purposes of  
54 section 175.00 of the penal law. Such local law may provide for applica-  
55 tion fees to be determined by such mayor or such agency or agencies. No  
56 certification of eligibility shall be issued under any local law enacted

pursuant to this article to an eligible business on or after July first, two thousand [fifteen] SEVENTEEN unless:

(1) prior to such date such business has purchased, leased or entered into a contract to purchase or lease premises in the eligible Lower Manhattan area or a parcel on which will be constructed such premises;

(2) prior to such date improvements have been commenced on such premises or parcel, which improvements will meet the requirements of subdivision (e) of section twenty-five-dd of this article relating to expenditures for improvements;

(3) prior to such date such business submits a preliminary application for a certification of eligibility to such mayor or such agency or agencies with respect to a proposed relocation to such premises; and

(4) such business relocates to such premises as provided in subdivision (j) of section twenty-five-dd of this article not later than thirty-six months or, in a case in which the expenditures made for the improvements specified in paragraph two of this subdivision are in excess of fifty million dollars within seventy-two months from the date of submission of such preliminary application.

S 3. Subdivision (b) of section 22-622 of the administrative code of the city of New York, as amended by section 3 of subpart D of part GG of chapter 59 of the laws of 2014, is amended to read as follows:

(b) No eligible business shall be authorized to receive a credit against tax or a reduction in base rent subject to tax under the provisions of this chapter, and of title eleven of the code as described in subdivision (a) of this section, until the premises with respect to which it is claiming the credit meet the requirements in the definition of eligible premises and until it has obtained a certification of eligibility from the mayor or an agency designated by the mayor, and an annual certification from the mayor or an agency designated by the mayor as to the number of eligible aggregate employment shares maintained by such eligible business that may qualify for obtaining a tax credit for the eligible business' taxable year. Any written documentation submitted to the mayor or such agency or agencies in order to obtain any such certification shall be deemed a written instrument for purposes of section 175.00 of the penal law. Application fees for such certifications shall be determined by the mayor or such agency or agencies. No certification of eligibility shall be issued to an eligible business on or after July first, two thousand [fifteen] SEVENTEEN unless:

(1) prior to such date such business has purchased, leased or entered into a contract to purchase or lease particular premises or a parcel on which will be constructed such premises or already owned such premises or parcel;

(2) prior to such date improvements have been commenced on such premises or parcel which improvements will meet the requirements of subdivision (e) of section 22-621 of this chapter relating to expenditures for improvements;

(3) prior to such date such business submits a preliminary application for a certification of eligibility to such mayor or such agency or agencies with respect to a proposed relocation to such particular premises; and

(4) such business relocates to such particular premises not later than thirty-six months or, in a case in which the expenditures made for improvements specified in paragraph two of this subdivision are in excess of fifty million dollars within seventy-two months from the date of submission of such preliminary application.

1 S 4. Subdivision (b) of section 22-624 of the administrative code of  
2 the city of New York, as amended by section 4 of subpart D of part GG of  
3 chapter 59 of the laws of 2014, is amended to read as follows:

4 (b) No eligible business or special eligible business shall be author-  
5 ized to receive a credit against tax under the provisions of this chap-  
6 ter, and of title eleven of the code as described in subdivision (a) of  
7 this section, until the premises with respect to which it is claiming  
8 the credit meet the requirements in the definition of eligible premises  
9 and until it has obtained a certification of eligibility from the mayor  
10 or an agency designated by the mayor, and an annual certification from  
11 the mayor or an agency designated by the mayor as to the number of  
12 eligible aggregate employment shares maintained by such eligible busi-  
13 ness or special eligible business that may qualify for obtaining a tax  
14 credit for the eligible business' taxable year. No special eligible  
15 business shall be authorized to receive a credit against tax under the  
16 provisions of this chapter and of title eleven of the code unless the  
17 number of relocated employee base shares calculated pursuant to subdivi-  
18 sion (o) of section 22-623 of this chapter is equal to or greater than  
19 the lesser of twenty-five percent of the number of New York city base  
20 shares calculated pursuant to subdivision (p) of such section 22-623,  
21 and two hundred fifty employment shares. Any written documentation  
22 submitted to the mayor or such agency or agencies in order to obtain any  
23 such certification shall be deemed a written instrument for purposes of  
24 section 175.00 of the penal law. Application fees for such certif-  
25 ications shall be determined by the mayor or such agency or agencies. No  
26 certification of eligibility shall be issued to an eligible business on  
27 or after July first, two thousand [fifteen] SEVENTEEN unless:

28 (1) prior to such date such business has purchased, leased or entered  
29 into a contract to purchase or lease premises in the eligible Lower  
30 Manhattan area or a parcel on which will be constructed such premises;

31 (2) prior to such date improvements have been commenced on such prem-  
32 ises or parcel, which improvements will meet the requirements of subdivi-  
33 sion (e) of section 22-623 of this chapter relating to expenditures  
34 for improvements;

35 (3) prior to such date such business submits a preliminary application  
36 for a certification of eligibility to such mayor or such agency or agen-  
37 cies with respect to a proposed relocation to such premises; and

38 (4) such business relocates to such premises not later than thirty-six  
39 months or, in a case in which the expenditures made for the improvements  
40 specified in paragraph two of this subdivision are in excess of fifty  
41 million dollars within seventy-two months from the date of submission of  
42 such preliminary application.

43 S 5. This act shall take effect immediately and shall be deemed to  
44 have been in full force and effect after June 30, 2015.

#### 45 SUBPART C

46 Section 1. Paragraph 1 of subdivision (b) of section 25-s of the  
47 general city law, as amended by section 1 of subpart E of part GG of  
48 chapter 59 of the laws of 2014, is amended to read as follows:

49 (1) non-residential premises that are wholly contained in property  
50 that is eligible to obtain benefits under title two-D or two-F of arti-  
51 cle four of the real property tax law, or would be eligible to receive  
52 benefits under such article except that such property is exempt from  
53 real property taxation and the requirements of paragraph (b) of subdivi-  
54 sion seven of section four hundred eighty-nine-dddd of such title two-D,



1 or the requirements of subparagraph (ii) of paragraph (b) of subdivision  
2 five of section four hundred eighty-nine-cccccc of such title two-F,  
3 whichever is applicable, have not been satisfied, provided that applica-  
4 tion for such benefits was made after May third, nineteen hundred eight-  
5 y-five and prior to July first, two thousand [fifteen] SEVENTEEN, that  
6 construction or renovation of such premises was described in such appli-  
7 cation, that such premises have been substantially improved by such  
8 construction or renovation so described, that the minimum required  
9 expenditure as defined in such title two-D or two-F, whichever is appli-  
10 cable, has been made, and that such real property is located in an  
11 eligible area; or

12 S 2. Paragraph 3 of subdivision (b) of section 25-s of the general  
13 city law, as amended by section 2 of subpart E of part GG of chapter 59  
14 of the laws of 2014, is amended to read as follows:

15 (3) non-residential premises that are wholly contained in real proper-  
16 ty that has obtained approval after October thirty-first, two thousand  
17 and prior to July first, two thousand [fifteen] SEVENTEEN for financing  
18 by an industrial development agency established pursuant to article  
19 eighteen-A of the general municipal law, provided that such financing  
20 has been used in whole or in part to substantially improve such premises  
21 (by construction or renovation), and that expenditures have been made  
22 for improvements to such real property in excess of ten per centum of  
23 the value at which such real property was assessed for tax purposes for  
24 the tax year in which such improvements commenced, that such expendi-  
25 tures have been made within thirty-six months after the earlier of (i)  
26 the issuance by such agency of bonds for such financing, or (ii) the  
27 conveyance of title to such property to such agency, and that such real  
28 property is located in an eligible area; or

29 S 3. Paragraph 5 of subdivision (b) of section 25-s of the general  
30 city law, as amended by section 3 of subpart E of part GG of chapter 59  
31 of the laws of 2014, is amended to read as follows:

32 (5) non-residential premises that are wholly contained in real proper-  
33 ty owned by such city or the New York state urban development corpo-  
34 ration, or a subsidiary thereof, a lease for which was approved in  
35 accordance with the applicable provisions of the charter of such city or  
36 by the board of directors of such corporation, and such approval was  
37 obtained after October thirty-first, two thousand and prior to July  
38 first, two thousand [fifteen] SEVENTEEN, provided, however, that such  
39 premises were constructed or renovated subsequent to such approval, that  
40 expenditures have been made subsequent to such approval for improvements  
41 to such real property (by construction or renovation) in excess of ten  
42 per centum of the value at which such real property was assessed for tax  
43 purposes for the tax year in which such improvements commenced, that  
44 such expenditures have been made within thirty-six months after the  
45 effective date of such lease, and that such real property is located in  
46 an eligible area; or

47 S 4. Paragraph 2 of subdivision (c) of section 25-t of the general  
48 city law, as amended by section 4 of subpart E of part GG of chapter 59  
49 of the laws of 2014, is amended to read as follows:

50 (2) No eligible energy user, qualified eligible energy user, on-site  
51 cogenerator, or clean on-site cogenerator shall receive a rebate pursu-  
52 ant to this article until it has obtained a certification from the  
53 appropriate city agency in accordance with a local law enacted pursuant  
54 to this section. No such certification for a qualified eligible energy  
55 user shall be issued on or after November first, two thousand. No such  
56 certification of any other eligible energy user, on-site cogenerator, or

1 clean on-site cogenerator shall be issued on or after July first, two  
2 thousand [fifteen] SEVENTEEN.

3 S 5. Paragraph 1 of subdivision (a) of section 25-aa of the general  
4 city law, as amended by section 5 of subpart E of part GG of chapter 59  
5 of the laws of 2014, is amended to read as follows:

6 (1) is eligible to obtain benefits under title two-D or two-F of arti-  
7 cle four of the real property tax law, or would be eligible to receive  
8 benefits under such title except that such property is exempt from real  
9 property taxation and the requirements of paragraph (b) of subdivision  
10 seven of section four hundred eighty-nine-dddd of such title two-D, or  
11 the requirements of subparagraph (ii) of paragraph (b) of subdivision  
12 five of section four hundred eighty-nine-cccccc of such title two-F,  
13 whichever is applicable, of the real property tax law have not been  
14 satisfied, provided that application for such benefits was made after  
15 the thirtieth day of June, nineteen hundred ninety-five and before the  
16 first day of July, two thousand [fifteen] SEVENTEEN, that construction  
17 or renovation of such building or structure was described in such appli-  
18 cation, that such building or structure has been substantially improved  
19 by such construction or renovation, and (i) that the minimum required  
20 expenditure as defined in such title has been made, or (ii) where there  
21 is no applicable minimum required expenditure, the building was  
22 constructed within such period or periods of time established by title  
23 two-D or two-F, whichever is applicable, of article four of the real  
24 property tax law for construction of a new building or structure; or

25 S 6. Paragraphs 2 and 3 of subdivision (a) of section 25-aa of the  
26 general city law, as amended by section 6 of subpart E of part GG of  
27 chapter 59 of the laws of 2014, are amended to read as follows:

28 (2) has obtained approval after the thirtieth day of June, nineteen  
29 hundred ninety-five and before the first day of July, two thousand  
30 [fifteen] SEVENTEEN, for financing by an industrial development agency  
31 established pursuant to article eighteen-A of the general municipal law,  
32 provided that such financing has been used in whole or in part to  
33 substantially improve such building or structure by construction or  
34 renovation, that expenditures have been made for improvements to such  
35 real property in excess of twenty per centum of the value at which such  
36 real property was assessed for tax purposes for the tax year in which  
37 such improvements commenced, and that such expenditures have been made  
38 within thirty-six months after the earlier of (i) the issuance by such  
39 agency of bonds for such financing, or (ii) the conveyance of title to  
40 such building or structure to such agency; or

41 (3) is owned by the city of New York or the New York state urban  
42 development corporation, or a subsidiary corporation thereof, a lease  
43 for which was approved in accordance with the applicable provisions of  
44 the charter of such city or by the board of directors of such corpo-  
45 ration, as the case may be, and such approval was obtained after the  
46 thirtieth day of June, nineteen hundred ninety-five and before the first  
47 day of July, two thousand [fifteen] SEVENTEEN, provided that expendi-  
48 tures have been made for improvements to such real property in excess of  
49 twenty per centum of the value at which such real property was assessed  
50 for tax purposes for the tax year in which such improvements commenced,  
51 and that such expenditures have been made within thirty-six months after  
52 the effective date of such lease; or

53 S 7. Subdivision (f) of section 25-bb of the general city law, as  
54 amended by section 7 of subpart E of part GG of chapter 59 of the laws  
55 of 2014, is amended to read as follows:

1 (f) Application and certification. An owner or lessee of a building or  
2 structure located in an eligible revitalization area, or an agent of  
3 such owner or lessee, may apply to such department of small business  
4 services for certification that such building or structure is an eligi-  
5 ble building or targeted eligible building meeting the criteria of  
6 subdivision (a) or (q) of section twenty-five-aa of this article.  
7 Application for such certification must be filed after the thirtieth day  
8 of June, nineteen hundred ninety-five and before a building permit is  
9 issued for the construction or renovation required by such subdivisions  
10 and before the first day of July, two thousand [fifteen] SEVENTEEN,  
11 provided that no certification for a targeted eligible building shall be  
12 issued after October thirty-first, two thousand. Such application shall  
13 identify expenditures to be made that will affect eligibility under such  
14 subdivision (a) or (q). Upon completion of such expenditures, an appli-  
15 cant shall supplement such application to provide information (i) estab-  
16 lishing that the criteria of such subdivision (a) or (q) have been met;  
17 (ii) establishing a basis for determining the amount of special rebates,  
18 including a basis for an allocation of the special rebate among eligible  
19 revitalization area energy users purchasing or otherwise receiving ener-  
20 gy services from an eligible redistributor of energy or a qualified  
21 eligible redistributor of energy; and (iii) supporting an allocation of  
22 charges for energy services between eligible charges and other charges.  
23 Such department shall certify a building or structure as an eligible  
24 building or targeted eligible building after receipt and review of such  
25 information and upon a determination that such information establishes  
26 that the building or structure qualifies as an eligible building or  
27 targeted eligible building. Such department shall mail such certif-  
28 ication or notice thereof to the applicant upon issuance. Such certif-  
29 ication shall remain in effect provided the eligible redistributor of  
30 energy or qualified eligible redistributor of energy reports any changes  
31 that materially affect the amount of the special rebates to which it is  
32 entitled or the amount of reduction required by subdivision (c) of this  
33 section in an energy services bill of an eligible revitalization area  
34 energy user and otherwise complies with the requirements of this arti-  
35 cle. Such department shall notify the private utility or public utility  
36 service required to make a special rebate to such redistributor of the  
37 amount of such special rebate established at the time of certification  
38 and any changes in such amount and any suspension or termination by such  
39 department of certification under this subdivision. Such department may  
40 require some or all of the information required as part of an applica-  
41 tion or other report be provided by a licensed engineer.

42 S 8. Paragraph 1 of subdivision (i) of section 22-601 of the adminis-  
43 trative code of the city of New York, as amended by section 8 of subpart  
44 E of part GG of chapter 59 of the laws of 2014, is amended to read as  
45 follows:

46 (1) Non-residential premises that are wholly contained in property  
47 that is eligible to obtain benefits under part four or part five of  
48 subchapter two of chapter two of title eleven of this code, or would be  
49 eligible to receive benefits under such chapter except that such proper-  
50 ty is exempt from real property taxation and the requirements of para-  
51 graph two of subdivision g of section 11-259 of this code, or the  
52 requirements of subparagraph (b) of paragraph two of subdivision e of  
53 section 11-270 of this code, whichever is applicable, have not been  
54 satisfied, provided that application for such benefits was made after  
55 May third, nineteen hundred eighty-five and prior to July first, two  
56 thousand [fifteen] SEVENTEEN, that construction or renovation of such

premises was described in such application, that such premises have been substantially improved by such construction or renovation so described, that the minimum required expenditure as defined in such part four or part five, whichever is applicable, has been made, and that such real property is located in an eligible area; or

S 9. Paragraph 3 of subdivision (i) of section 22-601 of the administrative code of the city of New York, as amended by section 9 of subpart E of part GG of chapter 59 of the laws of 2014, is amended to read as follows:

(3) non-residential premises that are wholly contained in real property that has obtained approval after October thirty-first, two thousand and prior to July first, two thousand [fifteen] SEVENTEEN for financing by an industrial development agency established pursuant to article eighteen-A of the general municipal law, provided that such financing has been used in whole or in part to substantially improve such premises (by construction or renovation), and that expenditures have been made for improvements to such real property in excess of ten per centum of the value at which such real property was assessed for tax purposes for the tax year in which such improvements commenced, that such expenditures have been made within thirty-six months after the earlier of (i) the issuance by such agency of bonds for such financing, or (ii) the conveyance of title to such property to such agency, and that such real property is located in an eligible area; or

S 10. Paragraph 5 of subdivision (i) of section 22-601 of the administrative code of the city of New York, as amended by section 10 of subpart E of part GG of chapter 59 of the laws of 2014, is amended to read as follows:

(5) non-residential premises that are wholly contained in real property owned by such city or the New York state urban development corporation, or a subsidiary thereof, a lease for which was approved in accordance with the applicable provisions of the charter of such city or by the board of directors of such corporation, and such approval was obtained after October thirty-first, two thousand and prior to July first, two thousand [fifteen] SEVENTEEN, provided, however, that such premises were constructed or renovated subsequent to such approval, that expenditures have been made subsequent to such approval for improvements to such real property (by construction or renovation) in excess of ten per centum of the value at which such real property was assessed for tax purposes for the tax year in which such improvements commenced, that such expenditures have been made within thirty-six months after the effective date of such lease, and that such real property is located in an eligible area; or

S 11. Paragraph 1 of subdivision (c) of section 22-602 of the administrative code of the city of New York, as amended by section 11 of subpart E of part GG of chapter 59 of the laws of 2014, is amended to read as follows:

(1) No eligible energy user, qualified eligible energy user, on-site cogenerator, clean on-site cogenerator or special eligible energy user shall receive a rebate pursuant to this chapter until it has obtained a certification as an eligible energy user, qualified eligible energy user, on-site cogenerator, clean on-site cogenerator or special eligible energy user, respectively, from the commissioner of small business services. No such certification for a qualified eligible energy user shall be issued on or after July first, two thousand three. No such certification of any other eligible energy user, on-site cogenerator or clean on-site cogenerator shall be issued on or after July first, two

1 thousand [fifteen] SEVENTEEN. The commissioner of small business  
2 services, after notice and hearing, may revoke a certification issued  
3 pursuant to this subdivision where it is found that eligibility criteria  
4 have not been met or that compliance with conditions for continued  
5 eligibility has not been maintained. The corporation counsel may main-  
6 tain a civil action to recover an amount equal to any benefits improper-  
7 ly obtained.

8 S 12. This act shall take effect immediately and shall be deemed to  
9 have been in full force and effect after June 30, 2015.

#### 10 SUBPART D

11 Section 1. Subparagraph (b-2) of paragraph 2 of subdivision i of  
12 section 11-704 of the administrative code of the city of New York, as  
13 amended by section 1 of subpart F of part GG of chapter 59 of the laws  
14 of 2014, is amended to read as follows:

15 (b-2) The amount of the special reduction allowed by this subdivision  
16 with respect to a lease other than a sublease commencing between July  
17 first, two thousand five and June thirtieth, two thousand [fifteen]  
18 SEVENTEEN with an initial or renewal lease term of at least five years  
19 shall be determined as follows:

20 (i) For the base year the amount of such special reduction shall be  
21 equal to the base rent for the base year.

22 (ii) For the first, second, third and fourth twelve-month periods  
23 following the base year the amount of such special reduction shall be  
24 equal to the lesser of (A) the base rent for each such twelve-month  
25 period or (B) the base rent for the base year.

26 S 2. This act shall take effect immediately and shall be deemed to  
27 have been in full force and effect after June 30, 2015.

#### 28 SUBPART E

29 Section 1. Subdivisions 5 and 9 of section 499-a of the real property  
30 tax law, as amended by section 1 of subpart B of part GG of chapter 59  
31 of the laws of 2014, are amended to read as follows:

32 5. "Benefit period." The period commencing with the first day of the  
33 month immediately following the rent commencement date and terminating  
34 no later than sixty months thereafter, provided, however, that with  
35 respect to a lease commencing on or after April first, nineteen hundred  
36 ninety-seven with an initial lease term of less than five years, but not  
37 less than three years, the period commencing with the first day of the  
38 month immediately following the rent commencement date and terminating  
39 no later than thirty-six months thereafter. Notwithstanding the forego-  
40 ing sentence, a benefit period shall expire no later than March thirty-  
41 first, two thousand [twenty-two] TWENTY-THREE.

42 9. "Eligibility period." The period commencing April first, nineteen  
43 hundred ninety-five and terminating March thirty-first, two thousand  
44 [sixteen] SEVENTEEN.

45 S 2. Paragraph (a) of subdivision 3 of section 499-c of the real prop-  
46 erty tax law, as amended by section 2 of subpart B of part GG of chapter  
47 59 of the laws of 2014, is amended to read as follows:

48 (a) For purposes of determining whether the amount of expenditures  
49 required by subdivision one of this section have been satisfied, expend-  
50 itures on improvements to the common areas of an eligible building shall  
51 be included only if work on such improvements commenced and the expendi-  
52 tures are made on or after April first, nineteen hundred ninety-five and

1 on or before September thirtieth, two thousand [sixteen] SEVENTEEN;  
2 provided, however, that expenditures on improvements to the common areas  
3 of an eligible building made prior to three years before the lease  
4 commencement date shall not be included.

5 S 3. Subdivision 8 of section 499-d of the real property tax law, as  
6 amended by section 3 of subpart B of part GG of chapter 59 of the laws  
7 of 2014, is amended to read as follows:

8 8. Leases commencing on or after April first, nineteen hundred nine-  
9 ty-seven shall be subject to the provisions of this title as amended by  
10 chapter six hundred twenty-nine of the laws of nineteen hundred ninety-  
11 seven, chapter one hundred eighteen of the laws of two thousand one,  
12 chapter four hundred forty of the laws of two thousand three, chapter  
13 sixty of the laws of two thousand seven, chapter twenty-two of the laws  
14 of two thousand ten [and the] chapter FIFTY-NINE of the laws of two  
15 thousand fourteen AND THE CHAPTER OF THE LAWS OF TWO THOUSAND FIFTEEN  
16 that [added] AMENDED this phrase. Notwithstanding any other provision of  
17 law to the contrary, with respect to leases commencing on or after April  
18 first, nineteen hundred ninety-seven, an application for a certificate  
19 of abatement shall be considered timely filed if filed within one  
20 hundred eighty days following the lease commencement date or within  
21 sixty days following the date chapter six hundred twenty-nine of the  
22 laws of nineteen hundred ninety-seven became a law, whichever is later.

23 S 4. Subparagraph (a) of paragraph 2 of subdivision i of section  
24 11-704 of the administrative code of the city of New York, as amended by  
25 section 4 of subpart B of part GG of chapter 59 of the laws of 2014, is  
26 amended to read as follows:

27 (a) An eligible tenant of eligible taxable premises shall be allowed a  
28 special reduction in determining the taxable base rent for such eligible  
29 taxable premises. Such special reduction shall be allowed with respect  
30 to the rent for such eligible taxable premises for a period not exceed-  
31 ing sixty months or, with respect to a lease commencing on or after  
32 April first, nineteen hundred ninety-seven with an initial lease term of  
33 less than five years, but not less than three years, for a period not  
34 exceeding thirty-six months, commencing on the rent commencement date  
35 applicable to such eligible taxable premises, provided, however, that in  
36 no event shall any special reduction be allowed for any period beginning  
37 after March thirty-first, two thousand [twenty-two] TWENTY-THREE. For  
38 purposes of applying such special reduction, the base rent for the base  
39 year shall, where necessary to determine the amount of the special  
40 reduction allowable with respect to any number of months falling within  
41 a tax period, be prorated by dividing the base rent for the base year by  
42 twelve and multiplying the result by such number of months.

43 S 5. This act shall take effect immediately.

44 S 2. Severability clause. If any clause, sentence, paragraph, subdivi-  
45 sion, section or part of this act shall be adjudged by any court of  
46 competent jurisdiction to be invalid, such judgment shall not affect,  
47 impair, or invalidate the remainder thereof, but shall be confined in  
48 its operation to the clause, sentence, paragraph, subdivision, section  
49 or part thereof directly involved in the controversy in which such judg-  
50 ment shall have been rendered. It is hereby declared to be the intent of  
51 the legislature that this act would have been enacted even if such  
52 invalid provisions had not been included herein.

53 S 3. This act shall take effect immediately provided, however, that  
54 the applicable effective date of Subparts A through E of this act shall  
55 be as specifically set forth in the last section of such Subparts.

1

## PART G

2 Section 1. Section 17 of chapter 576 of the laws of 1974 amending the  
3 emergency housing rent control law relating to the control of and  
4 stabilization of rent in certain cases, as amended by chapter 19 of the  
5 laws of 2015, is amended to read as follows:

6 S 17. Effective date. This act shall take effect immediately and  
7 shall remain in full force and effect until and including the [twenty-  
8 third] FIFTEENTH day of June [2015] 2017; except that sections two and  
9 three shall take effect with respect to any city having a population of  
10 one million or more and section one shall take effect with respect to  
11 any other city, or any town or village whenever the local legislative  
12 body of a city, town or village determines the existence of a public  
13 emergency pursuant to section three of the emergency tenant protection  
14 act of nineteen seventy-four, as enacted by section four of this act,  
15 and provided that the housing accommodations subject on the effective  
16 date of this act to stabilization pursuant to the New York city rent  
17 stabilization law of nineteen hundred sixty-nine shall remain subject to  
18 such law upon the expiration of this act.

19 S 2. Subdivision 2 of section 1 of chapter 274 of the laws of 1946  
20 constituting the emergency housing rent control law, as amended by chap-  
21 ter 19 of the laws of 2015, is amended to read as follows:

22 2. The provisions of this act, and all regulations, orders and  
23 requirements thereunder shall remain in full force and effect until and  
24 including June [23] 15, [2015] 2017.

25 S 3. Section 2 of chapter 329 of the laws of 1963 amending the emer-  
26 gency housing rent control law relating to recontrol of rents in Albany,  
27 as amended by chapter 19 of the laws of 2015, is amended to read as  
28 follows:

29 S 2. This act shall take effect immediately and the provisions of  
30 subdivision 6 of section 12 of the emergency housing rent control law,  
31 as added by this act, shall remain in full force and effect until and  
32 including June [23] 15, [2015] 2017.

33 S 4. Subdivision 6 of section 46 of chapter 116 of the laws of 1997  
34 constituting the rent regulation reform act of 1997, as amended by chap-  
35 ter 19 of the laws of 2015, is amended to read as follows:

36 6. sections twenty-eight, twenty-eight-a, twenty-eight-b and twenty-  
37 eight-c of this act shall expire and be deemed repealed after June [23]  
38 15, [2015] 2017;

39 S 5. This act shall take effect immediately, provided, however, that  
40 if this act shall become a law after June 23, 2015, then it shall be  
41 deemed to have been in full force and effect on and after June 23, 2015.

42

## PART H

43 Section 1. This act enacts into law components of legislation which  
44 are necessary to implement the provisions relating to the prosecution of  
45 misconduct by public officials. Each component is wholly contained with-  
46 in a Subpart identified as Subparts A through AAA. The effective date  
47 for each particular provisions contained within such Subpart is set  
48 forth in the last section of such Subpart. Any provision in any section  
49 contained within a Subpart, including the effective date of the Subpart,  
50 which makes a reference to a section "of this act", when used in  
51 connection with that particular component, shall be deemed to mean and  
52 refer to the corresponding section of the Subpart in which it is found.

1 Section three of this act sets forth the general effective date of this  
2 act.

3 SUBPART A

4 Section 1. Clause 10 of subparagraph (i) of the opening paragraph of  
5 section 1210 of the tax law, as amended by chapter 211 of the laws of  
6 2013, is amended to read as follows:

7 (10) the county of Albany is hereby further authorized and empowered  
8 to adopt and amend local laws, ordinances or resolutions imposing such  
9 taxes at a rate which is one percent additional to the three percent  
10 rate authorized above in this paragraph for such county for the period  
11 beginning September first, nineteen hundred ninety-two and ending Novem-  
12 ber thirtieth, two thousand [fifteen] SEVENTEEN;

13 S 2. Notwithstanding any inconsistent provision of law, if the county  
14 of Albany imposes the additional one percent rate of sales and compen-  
15 sating use taxes authorized by section one of this act for any portion  
16 of the period during which the county is so authorized to impose such  
17 additional one percent rate of such taxes, then such county of Albany  
18 shall allocate and distribute quarterly to the cities and the area in  
19 the county outside the cities the same proportion of net collections  
20 attributable to such additional one percent rate of such taxes as such  
21 county is allocating and distributing the net collections from the coun-  
22 ty's three percent rate of such taxes as of the date this act shall have  
23 become a law, and such portion of net collections attributable to such  
24 additional one percent rate of such taxes shall be allocated and  
25 distributed to the towns and villages in such county in the same manner  
26 as the net collections attributable to such county's three percent rate  
27 of such taxes are allocated and distributed to such towns and villages  
28 as of the date this act shall have become a law. In the event that any  
29 city in the county of Albany exercises its prior right to impose tax  
30 pursuant to section 1224 of the tax law, then the county of Albany shall  
31 not be required to allocate and distribute net collections in accordance  
32 with the previous sentence for any period of time during which any such  
33 city tax is in effect.

34 S 3. This act shall take effect immediately.

35 SUBPART B

36 Section 1. Clause 8 of subparagraph (i) of the opening paragraph of  
37 section 1210 of the tax law, as amended by chapter 329 of the laws of  
38 2013, is amended to read as follows:

39 (8) the county of Allegany is hereby further authorized and empowered  
40 to adopt and amend local laws, ordinances or resolutions imposing such  
41 taxes at a rate which is: (i) one percent additional to the three  
42 percent rate authorized above in this paragraph for such county for the  
43 period beginning December first, nineteen hundred eighty-six and ending  
44 November thirtieth, two thousand four; and (ii) one and one-half percent  
45 additional to the three percent rate authorized above in this paragraph  
46 for such county for the period beginning December first, two thousand  
47 four and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

48 S 2. This act shall take effect immediately.

49 SUBPART C



1 Section 1. Clause 5 of subparagraph (i) of the opening paragraph of  
2 section 1210 of the tax law, as amended by chapter 208 of the laws of  
3 2013, is amended to read as follows:

4 (5) the county of Cattaraugus is hereby further authorized and  
5 empowered to adopt and amend local laws, ordinances or resolutions  
6 imposing such taxes at a rate which is one percent additional to the  
7 three percent rate authorized above in this paragraph for such county  
8 for the period beginning March first, nineteen hundred eighty-six and  
9 ending November thirtieth, two thousand [fifteen] SEVENTEEN;

10 S 2. This act shall take effect immediately.

11 SUBPART D

12 Section 1. Clause 9 of subparagraph (i) of the opening paragraph of  
13 section 1210 of the tax law, as amended by chapter 218 of the laws of  
14 2013, is amended to read as follows:

15 (9) the county of Cayuga is hereby further authorized and empowered to  
16 adopt and amend local laws, ordinances or resolutions imposing such  
17 taxes at a rate which is one percent additional to the three percent  
18 rate authorized above in this paragraph for such county for the period  
19 beginning September first, nineteen hundred ninety-two and ending Novem-  
20 ber thirtieth, two thousand [fifteen] SEVENTEEN;

21 S 2. This act shall take effect immediately.

22 SUBPART E

23 Section 1. Item (iv) of clause 38 of subparagraph (i) of the opening  
24 paragraph of section 1210 of the tax law, as amended by chapter 223 of  
25 the laws of 2013, is amended to read as follows:

26 (iv) one-half of one percent additional to the three percent rate  
27 authorized above in this paragraph for such county for the period begin-  
28 ning December first, two thousand ten and ending November thirtieth, two  
29 thousand [fifteen] SEVENTEEN;

30 S 2. Clause 38 of subparagraph (i) of the opening paragraph of section  
31 1210 of the tax law, as amended by chapter 174 of the laws of 2009, item  
32 (iv) as amended by section one of this act, is amended to read as  
33 follows:

34 (38) the county of Chautauqua is hereby further authorized and  
35 empowered to adopt and amend local laws, ordinances or resolutions  
36 imposing such taxes at a rate that is: (i) one and one-quarter percent  
37 additional to the three percent rate authorized above in this paragraph  
38 for such county for the period beginning March first, two thousand five  
39 and ending August thirty-first, two thousand six; (ii) one percent addi-  
40 tional to the three percent rate authorized above in this paragraph for  
41 such county for the period beginning September first, two thousand six  
42 and ending November thirtieth, two thousand seven; (iii) three-quarters  
43 of one percent additional to the three percent rate authorized above in  
44 this paragraph for such county for the period beginning December first,  
45 two thousand seven and ending November thirtieth, two thousand ten;  
46 [and] (iv) one-half of one percent additional to the three percent rate  
47 authorized above in this paragraph for such county for the period begin-  
48 ning December first, two thousand ten and ending November thirtieth, two  
49 thousand [seventeen] FIFTEEN; AND (V) ONE PERCENT ADDITIONAL TO THE  
50 THREE PERCENT RATE AUTHORIZED ABOVE IN THIS CLAUSE FOR SUCH COUNTY FOR  
51 THE PERIOD BEGINNING DECEMBER FIRST, TWO THOUSAND FIFTEEN AND ENDING  
52 NOVEMBER THIRTIETH, TWO THOUSAND SEVENTEEN;

1 S 3. Clause 38 of subparagraph (i) of the opening paragraph of section  
2 1210 of the tax law, as amended by section two of this act, is amended  
3 to read as follows:

4 (38) the county of Chautauqua is hereby further authorized and  
5 empowered to adopt and amend local laws, ordinances or resolutions  
6 imposing such taxes at a rate that is: (i) one and one-quarter percent  
7 additional to the three percent rate authorized above in this paragraph  
8 for such county for the period beginning March first, two thousand five  
9 and ending August thirty-first, two thousand six; (ii) one percent addi-  
10 tional to the three percent rate authorized above in this paragraph for  
11 such county for the period beginning September first, two thousand six  
12 and ending November thirtieth, two thousand seven; (iii) three-quarters  
13 of one percent additional to the three percent rate authorized above in  
14 this paragraph for such county for the period beginning December first,  
15 two thousand seven and ending November thirtieth, two thousand ten; (iv)  
16 one-half of one percent additional to the three percent rate authorized  
17 above in this paragraph for such county for the period beginning Decem-  
18 ber first, two thousand ten and ending November thirtieth, two thousand  
19 fifteen; [and] (v) one percent additional to the three percent rate  
20 authorized above in this clause for such county for the period beginning  
21 December first, two thousand fifteen and ending November thirtieth, two  
22 thousand [seventeen] SIXTEEN; AND (VI) ONE-HALF OF ONE PERCENT ADDI-  
23 TIONAL TO THE THREE PERCENT RATE AUTHORIZED ABOVE IN THIS CLAUSE FOR  
24 SUCH COUNTY FOR THE PERIOD BEGINNING DECEMBER FIRST, TWO THOUSAND  
25 SIXTEEN AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND SEVENTEEN;

26 S 4. Subparagraph (iii) of the opening paragraph of section 1210 of  
27 the tax law, as separately amended by chapters 191, 217 and 325 of the  
28 laws of 2013, is amended to read as follows:

29 (iii) the maximum rate referred to in section twelve hundred twenty-  
30 four of this article shall be calculated without reference to the  
31 following additional rates authorized in subparagraphs (i) and (ii) of  
32 this paragraph: one and one-half percent for the county of Allegany; one  
33 percent for the counties of Rensselaer, Erie, Cattaraugus, CHAUTAUQUA,  
34 Wyoming, Ulster, Albany, Suffolk, Essex, Greene, Orleans, Franklin,  
35 Hamilton, Herkimer, Genesee, Columbia, Schuyler, Chenango, Monroe, Steu-  
36 ben, Chemung, Seneca, Livingston, Niagara, Yates, Tioga, Montgomery,  
37 Delaware, Wayne, Schoharie, Putnam, Clinton, St. Lawrence and Onondaga  
38 and the cities of Yonkers, Mount Vernon and New Rochelle; three-quarters  
39 of one percent for the counties of Dutchess, Lewis, Orange, and Jeffer-  
40 son; one percent and three-quarters of one percent or one-half of one  
41 percent for the county of Oneida; three-quarters of one percent and  
42 one-half of one percent for the county of Nassau; one-half of one  
43 percent and one-quarter of one percent and one-quarter of one percent  
44 for the city of White Plains; one-half or one percent for the county of  
45 Tompkins; three-eighths of one percent and five-eighths of one percent  
46 for the county of Rockland; one-half of one percent for the counties of  
47 Putnam and Schenectady; one-eighth of one percent and three-eighths of  
48 one percent for the county of Ontario; AND one-half of one percent and  
49 one-half of one percent for the county of Sullivan; [and three-quarters  
50 of one percent or one-half of one percent for the county of Chautauqua;]

51 S 5. Subdivision (ee) of section 1224 of the tax law, as amended by  
52 chapter 174 of the laws of 2009, is amended to read as follows:

53 (ee) The county of Chautauqua shall have the sole right to impose the  
54 additional [three-quarters or one-half of] one percent rate of tax which  
55 such county is authorized to impose pursuant to the authority of section  
56 twelve hundred ten of this article. Such additional rate of tax shall be

1 in addition to any other tax which such county may impose or may be  
2 imposing pursuant to this article or any other law and such additional  
3 rate of tax shall not be subject to preemption. The maximum three  
4 percent rate referred to in this section shall be calculated without  
5 reference to the additional [three-quarters or one-half of] one percent  
6 rate of tax which the county of Chautauqua is authorized and empowered  
7 to adopt pursuant to section twelve hundred ten of this article.

8 S 6. Section 1262-o of the tax law, as amended by chapter 223 of the  
9 laws of 2013, is amended to read as follows:

10 S 1262-o. Disposition of net collections from the additional rate of  
11 sales and compensating use taxes in the county of Chautauqua. Notwith-  
12 standing any contrary provision of law, if the county of Chautauqua  
13 imposes the additional one and one-quarter percent rate of sales and  
14 compensating use taxes authorized by section twelve hundred ten of this  
15 article for all or any portion of the period beginning March first, two  
16 thousand five and ending August thirty-first, two thousand six, the  
17 additional one percent rate authorized by such section for all or any of  
18 the period beginning September first, two thousand six and ending Novem-  
19 ber thirtieth, two thousand seven, the additional three-quarters of one  
20 percent rate authorized by such section for all or any of the period  
21 beginning December first, two thousand seven and ending November thirti-  
22 eth, two thousand ten, the county shall allocate one-fifth of the net  
23 collections from the additional three-quarters of one percent to the  
24 cities, towns and villages in the county on the basis of their respec-  
25 tive populations, determined in accordance with the latest decennial  
26 federal census or special population census taken pursuant to section  
27 twenty of the general municipal law completed and published prior to the  
28 end of the quarter for which the allocation is made, and allocate the  
29 remainder of the net collections from the additional three-quarters of  
30 one percent as follows: (1) to pay the county's expenses for Medicaid  
31 and other expenses required by law; (2) to pay for local road and bridge  
32 projects; (3) for the purposes of capital projects and repaying any  
33 debts incurred for such capital projects in the county of Chautauqua  
34 that are not otherwise paid for by revenue received from the mortgage  
35 recording tax; and (4) for deposit into a reserve fund for bonded  
36 indebtedness established pursuant to the general municipal law. Notwith-  
37 standing any contrary provision of law, if the county of Chautauqua  
38 imposes the additional one-half percent rate of sales and compensating  
39 use taxes authorized by such section twelve hundred ten for all or any  
40 of the period beginning December first, two thousand ten and ending  
41 November thirtieth, two thousand [fifteen] SEVENTEEN, the county shall  
42 allocate three-tenths of the net collections from the additional one-  
43 half of one percent to the cities, towns and villages in the county on  
44 the basis of their respective populations, determined in accordance with  
45 the latest decennial federal census or special population census taken  
46 pursuant to section twenty of the general municipal law completed and  
47 published prior to the end of the quarter for which the allocation is  
48 made, and allocate the remainder of the net collections from the addi-  
49 tional one-half of one percent as follows: (1) to pay the county's  
50 expenses for Medicaid and other expenses required by law; (2) to pay for  
51 local road and bridge projects; (3) for the purposes of capital projects  
52 and repaying any debts incurred for such capital projects in the county  
53 of Chautauqua that are not otherwise paid for by revenue received from  
54 the mortgage recording tax; and (4) for deposit into a reserve fund for  
55 bonded indebtedness established pursuant to the general municipal law.  
56 The net collections from the additional rates imposed pursuant to this

1 section shall be deposited in a special fund to be created by such coun-  
2 ty separate and apart from any other funds and accounts of the county to  
3 be used for purposes above described.

4 S 7. Section 1262-o of the tax law, as amended by section six of this  
5 act, is amended to read as follows:

6 S 1262-o. Disposition of net collections from the additional rate of  
7 sales and compensating use taxes in the county of Chautauqua. Notwith-  
8 standing any contrary provision of law, if the county of Chautauqua  
9 imposes the additional one and one-quarter percent rate of sales and  
10 compensating use taxes authorized by section twelve hundred ten of this  
11 article for all or any portion of the period beginning March first, two  
12 thousand five and ending August thirty-first, two thousand six, the  
13 additional one percent rate authorized by such section for all or any of  
14 the period beginning September first, two thousand six and ending Novem-  
15 ber thirtieth, two thousand seven, the additional three-quarters of one  
16 percent rate authorized by such section for all or any of the period  
17 beginning December first, two thousand seven and ending November thirti-  
18 eth, two thousand ten, the county shall allocate one-fifth of the net  
19 collections from the additional three-quarters of one percent to the  
20 cities, towns and villages in the county on the basis of their respec-  
21 tive populations, determined in accordance with the latest decennial  
22 federal census or special population census taken pursuant to section  
23 twenty of the general municipal law completed and published prior to the  
24 end of the quarter for which the allocation is made, and allocate the  
25 remainder of the net collections from the additional three-quarters of  
26 one percent as follows: (1) to pay the county's expenses for Medicaid  
27 and other expenses required by law; (2) to pay for local road and bridge  
28 projects; (3) for the purposes of capital projects and repaying any  
29 debts incurred for such capital projects in the county of Chautauqua  
30 that are not otherwise paid for by revenue received from the mortgage  
31 recording tax; and (4) for deposit into a reserve fund for bonded  
32 indebtedness established pursuant to the general municipal law. Notwith-  
33 standing any contrary provision of law, if the county of Chautauqua  
34 imposes the additional one-half 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 ten and ending  
37 November thirtieth, two thousand [seventeen] FIFTEEN, the county shall  
38 allocate three-tenths of the net collections from the additional one-  
39 half of one percent to the cities, towns and villages in the county on  
40 the basis of their respective populations, determined in accordance with  
41 the latest decennial federal census or special population census taken  
42 pursuant to section twenty of the general municipal law completed and  
43 published prior to the end of the quarter for which the allocation is  
44 made, and allocate the remainder of the net collections from the addi-  
45 tional one-half of one percent as follows: (1) to pay the county's  
46 expenses for Medicaid and other expenses required by law; (2) to pay for  
47 local road and bridge projects; (3) for the purposes of capital projects  
48 and repaying any debts incurred for such capital projects in the county  
49 of Chautauqua that are not otherwise paid for by revenue received from  
50 the mortgage recording tax; and (4) for deposit into a reserve fund for  
51 bonded indebtedness established pursuant to the general municipal law.  
52 NOTWITHSTANDING ANY CONTRARY PROVISION OF LAW, IF THE COUNTY OF CHAUTAU-  
53 QUA IMPOSES THE ADDITIONAL ONE PERCENT RATE OF SALES AND COMPENSATING  
54 USE TAXES AUTHORIZED BY SUCH SECTION TWELVE HUNDRED TEN FOR ALL OR ANY  
55 OF THE PERIOD BEGINNING DECEMBER FIRST, TWO THOUSAND FIFTEEN AND ENDING  
56 NOVEMBER THIRTIETH, TWO THOUSAND SEVENTEEN, THE COUNTY SHALL ALLOCATE

1 THREE-TWENTIETHS OF THE NET COLLECTIONS FROM THE ADDITIONAL ONE PERCENT  
2 TO THE CITIES, TOWNS AND VILLAGES IN THE COUNTY ON THE BASIS OF THEIR  
3 RESPECTIVE POPULATIONS, DETERMINED IN ACCORDANCE WITH THE LATEST DECEN-  
4 NIAL FEDERAL CENSUS OR SPECIAL POPULATION CENSUS TAKEN PURSUANT TO  
5 SECTION TWENTY OF THE GENERAL MUNICIPAL LAW COMPLETED AND PUBLISHED  
6 PRIOR TO THE END OF THE QUARTER FOR WHICH THE ALLOCATION IS MADE, AND  
7 ALLOCATE THE REMAINDER OF THE NET COLLECTIONS FROM THE ADDITIONAL ONE  
8 PERCENT AS FOLLOWS: (1) TO PAY THE COUNTY'S EXPENSES FOR MEDICAID AND  
9 OTHER EXPENSES REQUIRED BY LAW; (2) TO PAY FOR LOCAL ROAD AND BRIDGE  
10 PROJECTS; (3) FOR THE PURPOSES OF CAPITAL PROJECTS AND REPAYING ANY  
11 DEBTS INCURRED FOR SUCH CAPITAL PROJECTS IN THE COUNTY OF CHAUTAUQUA  
12 THAT ARE NOT OTHERWISE PAID FOR BY REVENUE RECEIVED FROM THE MORTGAGE  
13 RECORDING TAX; AND (4) FOR DEPOSIT INTO A RESERVE FUND FOR BONDED  
14 INDEBTEDNESS ESTABLISHED PURSUANT TO THE GENERAL MUNICIPAL LAW. The net  
15 collections from the additional rates imposed pursuant to this section  
16 shall be deposited in a special fund to be created by such county sepa-  
17 rate and apart from any other funds and accounts of the county to be  
18 used for purposes above described.

19 S 7-a. Section 1262-o of the tax law, as amended by section seven of  
20 this act, is amended to read as follows:

21 S 1262-o. Disposition of net collections from the additional rate of  
22 sales and compensating use taxes in the county of Chautauqua. Notwith-  
23 standing any contrary provision of law, if the county of Chautauqua  
24 imposes the additional one and one-quarter percent rate of sales and  
25 compensating use taxes authorized by section twelve hundred ten of this  
26 article for all or any portion of the period beginning March first, two  
27 thousand five and ending August thirty-first, two thousand six, the  
28 additional one percent rate authorized by such section for all or any of  
29 the period beginning September first, two thousand six and ending Novem-  
30 ber thirtieth, two thousand seven, the additional three-quarters of one  
31 percent rate authorized by such section for all or any of the period  
32 beginning December first, two thousand seven and ending November thirti-  
33 eth, two thousand ten, the county shall allocate one-fifth of the net  
34 collections from the additional three-quarters of one percent to the  
35 cities, towns and villages in the county on the basis of their respec-  
36 tive populations, determined in accordance with the latest decennial  
37 federal census or special population census taken pursuant to section  
38 twenty of the general municipal law completed and published prior to the  
39 end of the quarter for which the allocation is made, and allocate the  
40 remainder of the net collections from the additional three-quarters of  
41 one percent as follows: (1) to pay the county's expenses for Medicaid  
42 and other expenses required by law; (2) to pay for local road and bridge  
43 projects; (3) for the purposes of capital projects and repaying any  
44 debts incurred for such capital projects in the county of Chautauqua  
45 that are not otherwise paid for by revenue received from the mortgage  
46 recording tax; and (4) for deposit into a reserve fund for bonded  
47 indebtedness established pursuant to the general municipal law. Notwith-  
48 standing any contrary provision of law, if the county of Chautauqua  
49 imposes the additional one-half percent rate of sales and compensating  
50 use taxes authorized by such section twelve hundred ten for all or any  
51 of the period beginning December first, two thousand ten and ending  
52 November thirtieth, two thousand fifteen, AND BEGINNING DECEMBER FIRST,  
53 TWO THOUSAND SIXTEEN AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND SEVEN-  
54 TEEN, the county shall allocate three-tenths of the net collections from  
55 the additional one-half of one percent to the cities, towns and villages  
56 in the county on the basis of their respective populations, determined

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

35 S 8. The authorization to impose an additional one percent sales and  
36 compensating use taxes granted to the county of Chautauqua pursuant to  
37 section two of this act, and the provisions of sections four, five and  
38 seven of this act, on and after December 1, 2015, shall be contingent  
39 upon the legislative body of such county submitting, by means of elec-  
40 tronic transmission, to the commissioner of taxation and finance, on or  
41 before November 1, 2015, a statement that such legislative body has  
42 passed legislation, and such proof as the commissioner of taxation and  
43 finance shall determine to be suitable, that such legislation has become  
44 a local law or ordinance or adopted resolution, which provides for a  
45 real property tax levy for the county of Chautauqua during the 2016 tax  
46 year which is a minimum of 3 percent less than the real property tax  
47 levy for such purposes during the 2015 tax year. Provided, further,  
48 that the authorization to impose an additional one percent sales and  
49 compensating use taxes granted to the county of Chautauqua pursuant to  
50 section two of this act, and the provisions of sections four, five and  
51 seven of this act, on and after December 1, 2016, shall be contingent  
52 upon (a) a real property tax levy for the county of Chautauqua during  
53 the 2016 tax year which is a minimum of 3 percent less than the real  
54 property tax levy for such purposes during the 2015 tax year; and (b)  
55 the legislative body of such county submitting, by means of electronic  
56 transmission, to the commissioner of taxation and finance, on or before

1 November 1, 2016, a statement that such legislative body has passed  
2 legislation which provides for a real property tax levy for the county  
3 of Chautauqua during the 2017 tax year which is a minimum of 3 percent  
4 less than the real property tax levy for such purposes during the 2015  
5 tax year, and also submits such proof as such commissioner shall deter-  
6 mine to be suitable, that such legislation has become a local law or  
7 ordinance, or adopted resolution. In the event the legislative body of  
8 Chautauqua county fails to submit such statement regarding the 2017  
9 county tax year on or before November 1, 2016, sections three and  
10 seven-a of this act shall take effect, and sections four and five of  
11 this act shall be REPEALED December 1, 2016.

12 S 8-a. Notwithstanding any other provision of any state or local law  
13 to the contrary, any local law, ordinance or resolution enacted, adopted  
14 or amended to impose the sales and compensating use taxes at the one  
15 percent additional rate of tax authorized by this act, shall take effect  
16 in accordance with the provisions of subdivision (d) of section 1210 of  
17 the tax law, subject to the provisions of section eight of this act,  
18 except that the minimum notice requirements shall be deemed complied  
19 with upon mailing by registered mail to the commissioner of taxation and  
20 finance at his or her office in Albany no later than November 5, 2015  
21 for the 2016 county tax year and no later than November 5, 2016 for the  
22 2017 county tax year, a certified copy of such local law, ordinance or  
23 resolution.

24 S 9. This act shall take effect immediately, provided, however, that  
25 sections two, four, five and seven of this act shall take effect only if  
26 the provisions of section eight of this act are satisfied for the 2016  
27 county tax year; and provided, further that if the provisions of section  
28 eight of this act are satisfied for the 2016 county tax year and are not  
29 satisfied for the 2017 county tax year sections three and seven-a of  
30 this act shall take effect, and sections four and five of this act shall  
31 be deemed REPEALED. Provided, that the commissioner of taxation and  
32 finance shall notify the legislative bill drafting commission upon the  
33 compliance or noncompliance with the provisions of section eight of this  
34 act by the legislative body of the county of Chautauqua in order that  
35 the commission may maintain an accurate and timely effective data base  
36 of the official text of the laws of the state of New York in furtherance  
37 of effectuating the provisions of section 44 of the legislative law and  
38 section 70-b of the public officers law.

39 SUBPART F

40 Section 1. Clause 27 of subparagraph (i) of the opening paragraph of  
41 section 1210 of the tax law, as amended by chapter 320 of the laws of  
42 2013, is amended to read as follows:

43 (27) the county of Chemung is hereby further authorized and empowered  
44 to adopt and amend local laws, ordinances or resolutions imposing such  
45 taxes at a rate which is one percent additional to the three percent  
46 rate authorized above in this paragraph for such county for the period  
47 beginning December first, two thousand two, and ending November thirti-  
48 eth, two thousand [fifteen] SEVENTEEN;

49 S 2. This act shall take effect immediately.

50 SUBPART G

1 Section 1. Clause 36 of subparagraph (i) of the opening paragraph of  
2 section 1210 of the tax law, as amended by chapter 214 of the laws of  
3 2013, is amended to read as follows:

4 (36) the county of Clinton is hereby further authorized and empowered  
5 to adopt and amend local laws, ordinances or resolutions imposing such  
6 taxes at a rate which is one percent additional to the three percent  
7 rate authorized above in this paragraph for such county for the period  
8 beginning December first, two thousand seven, and ending November thir-  
9 tieth, two thousand [fifteen] SEVENTEEN;

10 S 2. Subdivision (cc) of section 1224 of the tax law, as amended by  
11 chapter 214 of the laws of 2013, is amended to read as follows:

12 (cc) The county of Clinton shall have the sole right to impose the  
13 additional one percent rate of tax which such county is authorized to  
14 impose pursuant to the authority of section twelve hundred ten of this  
15 article. Such additional rate of tax shall be in addition to any other  
16 tax which such county may impose or may be imposing pursuant to this  
17 article or any other law and such additional rate of tax shall not be  
18 subject to preemption. The maximum three percent rate referred to in  
19 this section shall be calculated without reference to the additional one  
20 percent rate of tax which the county of Clinton is authorized and  
21 empowered to adopt pursuant to section twelve hundred ten of this arti-  
22 cle. Net collections from any additional rate of sales and compensating  
23 use taxes which the county may impose during the period commencing  
24 December first, two thousand eleven, and ending November thirtieth, two  
25 thousand [fifteen] SEVENTEEN, pursuant to the authority of section  
26 twelve hundred ten of this article shall be used by the county solely  
27 for county purposes and shall not be subject to any revenue distribution  
28 agreement entered into pursuant to the authority of subdivision (c) of  
29 section twelve hundred sixty-two of this article.

30 S 3. This act shall take effect immediately.

#### 31 SUBPART H

32 Section 1. Clause 21 of subparagraph (i) of the opening paragraph of  
33 section 1210 of the tax law, as amended by chapter 212 of the laws of  
34 2013, is amended to read as follows:

35 (21) the county of Columbia is hereby further authorized and empowered  
36 to adopt and amend local laws, ordinances or resolutions imposing such  
37 taxes at a rate which is one percent additional to the three percent  
38 rate authorized above in this paragraph for such county for the period  
39 beginning March first, nineteen hundred ninety-five, and ending November  
40 thirtieth, two thousand [fifteen] SEVENTEEN;

41 S 2. This act shall take effect immediately.

#### 42 SUBPART I

43 Section 1. Clause 41 of subparagraph (i) of the opening paragraph of  
44 section 1210 of the tax law, as added by chapter 314 of the laws of  
45 2013, is amended to read as follows:

46 (41) the county of Delaware is hereby further authorized and empowered  
47 to adopt and amend local laws, ordinances or resolutions imposing such  
48 taxes at a rate which is one percent additional to the three percent  
49 rate authorized above in this paragraph for such county for the period  
50 beginning September first, two thousand two, and ending November thirti-  
51 eth, two thousand [fifteen] SEVENTEEN;

52 S 2. This act shall take effect immediately.



1

## SUBPART J

2

Section 1. Clause 29 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 313 of the laws of 2013, is amended to read as follows:

4

(29) the county of Dutchess 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 March first, two thousand three, and ending November thirtieth, two thousand [fifteen] SEVENTEEN,

10

S 2. This act shall take effect immediately.

11

12

## SUBPART K

13

Section 1. Clause 4 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 324 of the laws of 2013, is amended to read as follows:

15

(4) the county of Erie is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes (i) 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 January tenth, nineteen hundred eighty-eight and ending November thirtieth, two thousand [fifteen] SEVENTEEN; and (ii) at a rate which is three-quarters of one percent additional to the three percent rate authorized above in this paragraph, and which is also additional to the one percent rate also authorized above in this clause for such county, for the period beginning December first, two thousand eleven, and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

26

S 2. Subdivision 2 of section 1262-q of the tax law, as amended by chapter 324 of the laws of 2013, is amended to read as follows:

27

(2) Net collections from the additional three-quarters of one percent rate of sales and compensating use taxes which the county may impose during the period commencing December first, two thousand eleven, and ending November thirtieth, two thousand [fifteen] SEVENTEEN, pursuant to the authority of item (ii) of clause (4) of subparagraph (i) of the opening paragraph of section twelve hundred ten of this article shall be used by the county solely for county purposes and shall not be subject to any revenue distribution agreement the county entered into pursuant to the authority of subdivision (c) of section twelve hundred sixty-two of this part.

38

S 3. This act shall take effect immediately.

39

40

## SUBPART L

41

Section 1. Clause 40 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 215 of the laws of 2013, is amended to read as follows:

43

(40) the county of Franklin is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand six and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

49

S 2. This act shall take effect immediately.

50

1

## SUBPART M

2

Section 1. Clause 39 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 326 of the laws of 2013, is amended to read as follows:

5

(39) the county of Fulton 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 September first, two thousand five, and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

11

S 2. This act shall take effect immediately.

12

## SUBPART N

13

Section 1. Clause 20 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 331 of the laws of 2013, is amended to read as follows:

16

(20) the county of Genesee 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 September first, nineteen hundred ninety-four, and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

22

S 2. Notwithstanding any other provision of law to the contrary, the one percent increase in sales and compensating use taxes authorized for the county of Genesee until November 30, 2017 pursuant to clause 20 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section one of this act, shall be divided in the same manner and proportion as the existing three percent sales and compensating use taxes in such county are divided.

29

S 3. This act shall take effect immediately.

30

## SUBPART O

31

Section 1. Clause 41 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as added by chapter 217 of the laws of 2013, is amended to read as follows:

34

(41) The county of Hamilton is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand thirteen and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

40

S 2. This act shall take effect immediately.

41

## SUBPART P

42

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:

45

(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

1 thousand [four] FIFTEEN, and ending November thirtieth, two thousand  
2 [fifteen] SEVENTEEN;

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

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

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

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

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

48

## SUBPART Q

49 Section 1. Clause 36 of subparagraph (i) of the opening paragraph of  
50 section 1210 of the tax law, as amended by chapter 353 of the laws of  
51 2013, is amended to read as follows:

52 (36) the county of Lewis is hereby further authorized and empowered to  
53 adopt and amend local laws, ordinances or resolutions imposing such  
54 taxes at a rate that is one percent additional to the three percent rate

1 authorized above in this paragraph for such county for the period begin-  
2 ning June first, two thousand four, and ending November thirtieth, two  
3 thousand [fifteen] SEVENTEEN;

4 S 2. This act shall take effect immediately.

5 SUBPART R

6 Section 1. Clause 32 of subparagraph (i) of the opening paragraph of  
7 section 1210 of the tax law, as amended by chapter 230 of the laws of  
8 2013, is amended to read as follows:

9 (32) the county of Livingston is hereby further authorized and  
10 empowered to adopt and amend local laws, ordinances or resolutions  
11 imposing such taxes at a rate which is one percent additional to the  
12 three percent rate authorized above in this paragraph for such county  
13 for the period beginning June first, two thousand three, and ending  
14 November thirtieth, two thousand [fifteen] SEVENTEEN;

15 S 2. Section 1262-p of the tax law, as amended by chapter 230 of the  
16 laws of 2013, is amended to read as follows:

17 S 1262-p. Disposition of net collections from the additional one  
18 percent rate of sales and compensating use taxes in the county of  
19 Livingston. Notwithstanding any contrary provision of law, if the coun-  
20 ty of Livingston imposes the additional one percent rate of sales and  
21 compensating use taxes authorized by section twelve hundred ten of this  
22 article for all or any portion of the period beginning June first, two  
23 thousand three and ending November thirtieth, two thousand [fifteen]  
24 SEVENTEEN, the county shall use all net collections from such additional  
25 one percent rate to pay the county's expenses for Medicaid. The net  
26 collections from the additional one percent rate imposed pursuant to  
27 this section shall be deposited in a special fund to be created by such  
28 county separate and apart from any other funds and accounts of the coun-  
29 ty. Any and all remaining net collections from such additional one  
30 percent tax, after the Medicaid expenses are paid, shall be deposited by  
31 the county of Livingston in the general fund of such county for any  
32 county purpose.

33 S 3. This act shall take effect immediately.

34 SUBPART S

35 Section 1. Clause 35 of subparagraph (i) of the opening paragraph of  
36 section 1210 of the tax law, as amended by chapter 158 of the laws of  
37 2013, is amended to read as follows:

38 (35) the county of Madison is hereby further authorized and empowered  
39 to adopt and amend local laws, ordinances or resolutions imposing such  
40 taxes at a rate which is one percent additional to the three percent  
41 rate authorized above in this paragraph for such county for the period  
42 beginning June first, two thousand four, and ending November thirtieth,  
43 two thousand [fifteen] SEVENTEEN;

44 S 2. This act shall take effect immediately.

45 SUBPART T

46 Section 1. Clause 25 of subparagraph (i) of the opening paragraph of  
47 section 1210 of the tax law, as amended by chapter 210 of the laws of  
48 2013, is amended to read as follows:

49 (25) the county of Monroe is hereby further authorized and empowered  
50 to adopt and amend local laws, ordinances or resolutions imposing such

1 taxes at a rate which is one percent additional to the three percent  
2 rate authorized above in this paragraph for the period beginning Decem-  
3 ber first, nineteen hundred ninety-three and ending November thirtieth,  
4 two thousand [fifteen] SEVENTEEN;

5 S 2. Notwithstanding the provisions of subdivisions (b) and (c) of  
6 section 1262 and section 1262-g of the tax law, net collections, as such  
7 term is defined in section 1262 of the tax law, derived from the imposi-  
8 tion of sales and compensating use taxes by the county of Monroe at the  
9 additional rate of one percent as authorized pursuant to clause (25) of  
10 subparagraph (i) of the opening paragraph of section 1210 of the tax  
11 law, as amended by section one of this act, which are in addition to the  
12 current net collections derived from the imposition of such taxes at the  
13 three percent rate authorized by the opening paragraph of section 1210  
14 of the tax law, shall be distributed and allocated as follows: for the  
15 period of December 1, 2015 through November 30, 2017 in cash, five  
16 percent to the school districts in the area of the county outside the  
17 city of Rochester, three percent to the towns located within the county,  
18 one and one-quarter percent to the villages located within the county,  
19 and ninety and three-quarters percent to the city of Rochester and coun-  
20 ty of Monroe. The amount of the ninety and three-quarters percent to be  
21 distributed and allocated to the city of Rochester and county of Monroe  
22 shall be distributed and allocated to each so that the combined total  
23 distribution and allocation to each from the sales tax revenues pursuant  
24 to sections 1262 and 1262-g of the tax law and this section shall result  
25 in the same total amount being distributed and allocated to the city of  
26 Rochester and county of Monroe. The amount so distributed and allocated  
27 to the county shall be used for county purposes. The foregoing cash  
28 payments to the school districts shall be allocated on the basis of the  
29 enrolled public school pupils, thereof, as such term is used in subdivi-  
30 sion (b) of section 1262 of the tax law, residing in the county of  
31 Monroe. The cash payments to the towns located within the county of  
32 Monroe shall be allocated on the basis of the ratio which the population  
33 of each town, exclusive of the population of any village or portion  
34 thereof located within a town, bears to the total population of the  
35 towns, exclusive of the population of the villages located within such  
36 towns. The cash payments to the villages located within the county shall  
37 be allocated on the basis of the ratio which the population of each  
38 village bears to the total population of the villages located within the  
39 county. The term population as used in this section shall have the same  
40 meaning as used in subdivision (b) of section 1262 of the tax law.

41 S 3. The net collections resulting from the additional sales and  
42 compensating use taxes, as authorized by this act, shall not be included  
43 in determining a sales tax increase or decrease as defined in paragraphs  
44 (c) and (d) of subdivision 1 of section 1262-g of the tax law.

45 S 4. Severability. If any clause, sentence, paragraph, or part of this  
46 act shall be adjudged by any court of competent jurisdiction to be  
47 invalid, such judgement shall not affect, impair or invalidate the  
48 remainder thereof, but shall be confined in its operation to the clause,  
49 sentence, paragraph, section or part thereof directly involved in the  
50 controversy in which such judgement shall have been rendered.

51 S 5. This act shall take effect immediately.

1 Section 1. Clause 31 of subparagraph (i) of the opening paragraph of  
2 section 1210 of the tax law, as amended by chapter 132 of the laws of  
3 2013, is amended to read as follows:

4 (31) the county of Montgomery is hereby further authorized and  
5 empowered to adopt and amend local laws, ordinances or resolutions  
6 imposing such taxes at a rate which is one percent additional to the  
7 three percent rate authorized above in this paragraph for such county  
8 for the period beginning June first, two thousand three, and ending  
9 November thirtieth, two thousand [fifteen] SEVENTEEN;

10 S 2. This act shall take effect immediately.

11 SUBPART V

12 Section 1. Clause 2 of subparagraph (i) of the opening paragraph of  
13 section 1210 of the tax law, as amended by chapter 136 of the laws of  
14 2013, is amended to read as follows:

15 (2) the county of Nassau is hereby further authorized and empowered to  
16 adopt and amend local laws, ordinances or resolutions imposing such  
17 taxes at a rate which is three-quarters percent additional to the three  
18 percent rate authorized above in this paragraph for such county for the  
19 period beginning January first, nineteen hundred eighty-six and ending  
20 November thirtieth, two thousand [fifteen] SEVENTEEN, subject to the  
21 limitation set forth in section twelve hundred sixty-two-e of this arti-  
22 cle, and also at a rate which is one-half percent additional to the  
23 three percent rate authorized above in this paragraph, and which is also  
24 additional to the three-quarters percent rate also authorized above in  
25 this clause for such county, for the period beginning September first,  
26 nineteen hundred ninety-one and ending November thirtieth, two thousand  
27 [fifteen] SEVENTEEN;

28 S 2. Section 1262-e of the tax law, as amended by chapter 136 of the  
29 laws of 2013, is amended to read as follows:

30 S 1262-e. Establishment of local government assistance programs in  
31 Nassau county. 1. Towns and cities. Notwithstanding any other provision  
32 of law to the contrary, for the calendar year beginning on January  
33 first, nineteen hundred ninety-eight and continuing through the calendar  
34 year beginning on January first, two thousand [fifteen] SEVENTEEN, the  
35 county of Nassau shall enact and establish a local government assistance  
36 program for the towns and cities within such county to assist such towns  
37 and cities to minimize real property taxes; defray the cost and expense  
38 of the treatment, collection, management, disposal, and transportation  
39 of municipal solid waste, and to comply with the provisions of chapter  
40 two hundred ninety-nine of the laws of nineteen hundred eighty-three;  
41 and defray the cost of maintaining conservation and environmental  
42 control programs. Such special assistance program for the towns and  
43 cities within such county and the funding for such program shall equal  
44 one-third of the revenues received by such county from the imposition of  
45 the three-quarters percent sales and use tax during calendar years two  
46 thousand one, two thousand two, two thousand three, two thousand four,  
47 two thousand five, two thousand six, two thousand seven, two thousand  
48 eight, two thousand nine, two thousand ten, two thousand eleven, two  
49 thousand twelve, two thousand thirteen, two thousand fourteen [and], two  
50 thousand fifteen, TWO THOUSAND SIXTEEN, AND TWO THOUSAND SEVENTEEN addi-  
51 tional to the regular three percent rate authorized for such county in  
52 section twelve hundred ten of this article. The monies for such special  
53 local assistance shall be paid and distributed to the towns and cities  
54 on a per capita basis using the population figures in the latest decen-

nial federal census. Provided further, that notwithstanding any other law to the contrary, the establishment of such special assistance program shall preclude any city or town 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. Provided further, that any such town or towns may, by resolution of the town board, apportion all or a part of monies received in such special assistance program to an improvement district or special district account within such town or towns in order to accomplish the purposes of this special assistance program.

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] SEVENTEEN, 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. NOTWITHSTANDING ANY PROVISIONS TO THE CONTRARY FOR SUCH LOCAL ASSISTANCE PROGRAM IN EFFECT, 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 THIS SECTION 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 3. This act shall take effect immediately.

#### SUBPART W

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;

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

3 S 1262-n. Disposition of net collections from the additional one  
4 percent rate of sales and compensating use taxes in the county of  
5 Niagara. Notwithstanding any contrary provision of law, if the county  
6 of Niagara imposes the additional one percent rate of sales and compen-  
7 sating use taxes authorized by section twelve hundred ten of this arti-  
8 cle for all or any portion of the period beginning March first, two  
9 thousand three and ending November thirtieth, two thousand [fifteen]  
10 SEVENTEEN, the county shall use all net collections from such additional  
11 one percent rate to pay the county's expenses for Medicaid. The net  
12 collections from the additional one percent rate imposed pursuant to  
13 this section shall be deposited in a special fund to be created by such  
14 county separate and apart from any other funds and accounts of the coun-  
15 ty. Any and all remaining net collections from such additional one  
16 percent tax, after the Medicaid expenses are paid, shall be deposited by  
17 the county of Niagara in the general fund of such county for any county  
18 purpose.

19 S 3. This act shall take effect immediately.

#### 20 SUBPART X

21 Section 1. Clause 13 of subparagraph (i) of the opening paragraph of  
22 section 1210 of the tax law, as amended by chapter 124 of the laws of  
23 2013, is amended to read as follows:

24 (13) the county of Oneida is hereby further authorized and empowered  
25 to adopt and amend local laws, ordinances or resolutions imposing such  
26 taxes at a rate which is: (i) one percent additional to the three  
27 percent rate authorized above in this paragraph for such county for the  
28 period beginning September first, nineteen hundred ninety-two and ending  
29 November thirtieth, two thousand [fifteen] SEVENTEEN; and also (ii) at a  
30 rate which is three-quarters of one percent or one-half of one percent  
31 additional to the three percent rate authorized above in this paragraph,  
32 and which is also additional to the one percent rate also authorized  
33 above in this clause for such county, for the period beginning December  
34 first, two thousand eight and ending November thirtieth, two thousand  
35 [fifteen] SEVENTEEN;

36 S 2. Section 1262-g of the tax law, as amended by chapter 124 of the  
37 laws of 2013, is amended to read as follows:

38 S 1262-g. Oneida county allocation and distribution of net collections  
39 from the additional one percent rate of sales and compensating use  
40 taxes. Notwithstanding any contrary provision of law, if the county of  
41 Oneida imposes sales and compensating use taxes at a rate which is one  
42 percent additional to the three percent rate authorized by section  
43 twelve hundred ten of this article, as authorized by such section, (a)  
44 where a city in such county imposes tax pursuant to the authority of  
45 subdivision (a) of such section twelve hundred ten, such county shall  
46 allocate, distribute and pay in cash quarterly to such city one-half of  
47 the net collections attributable to such additional one percent rate of  
48 the county's taxes collected in such city's boundaries; (b) where a city  
49 in such county does not impose tax pursuant to the authority of such  
50 subdivision (a) of such section twelve hundred ten, such county shall  
51 allocate, distribute and pay in cash quarterly to such city not so  
52 imposing tax a portion of the net collections attributable to one-half  
53 of the county's additional one percent rate of tax calculated on the  
54 basis of the ratio which such city's population bears to the county's



1 total population, such populations as determined in accordance with the  
2 latest decennial federal census or special population census taken  
3 pursuant to section twenty of the general municipal law completed and  
4 published prior to the end of the quarter for which the allocation is  
5 made, which special census must include the entire area of the county;  
6 and (c) provided, however, that such county shall dedicate the first one  
7 million five hundred thousand dollars of net collections attributable to  
8 such additional one percent rate of tax received by such county after  
9 the county receives in the aggregate eighteen million five hundred thou-  
10 sand dollars of net collections from such additional one percent rate of  
11 tax imposed for any of the periods: September first, two thousand  
12 twelve through August thirty-first, two thousand thirteen; September  
13 first, two thousand thirteen through August thirty-first, two thousand  
14 fourteen; and September first, two thousand fourteen through August  
15 thirty-first, two thousand fifteen; SEPTEMBER FIRST, TWO THOUSAND  
16 FIFTEEN THROUGH AUGUST THIRTY-FIRST, TWO THOUSAND SIXTEEN; AND SEPTEMBER  
17 FIRST, TWO THOUSAND SIXTEEN THROUGH AUGUST THIRTY-FIRST, TWO THOUSAND  
18 SEVENTEEN, to an allocation on a per capita basis, utilizing figures  
19 from the latest decennial federal census or special population census  
20 taken pursuant to section twenty of the general municipal law, completed  
21 and published prior to the end of the year for which such allocation is  
22 made, which special census must include the entire area of such county,  
23 to be allocated and distributed among the towns of Oneida county by  
24 appropriation of its board of legislators; provided, further, that noth-  
25 ing herein shall require such board of legislators to make any such  
26 appropriation until it has been notified by any town by appropriate  
27 resolution and, in any case where there is a village wholly or partly  
28 located within a town, a resolution of every such village, embodying the  
29 agreement of such town and village or villages upon the amount of such  
30 appropriation to be distributed to such village or villages out of the  
31 allocation to the town or towns in which it is located.

32 S 3. This act shall take effect immediately.

33

#### SUBPART Y

34 Section 1. Clause 37 of subparagraph (i) of the opening paragraph of  
35 section 1210 of the tax law, as amended by chapter 195 of the laws of  
36 2013, is amended to read as follows:

37 (37) the county of Onondaga is hereby further authorized and empowered  
38 to adopt and amend local laws, ordinances or resolutions imposing such  
39 taxes at a rate that is one percent additional to the three percent rate  
40 authorized above in this paragraph for such county for the period begin-  
41 ning September first, two thousand four, and ending November thirtieth,  
42 two thousand [fifteen] SEVENTEEN;

43 S 2. Notwithstanding any contrary provision of law, net collections  
44 from the additional one percent rate of sales and compensating use taxes  
45 which may be imposed by the county of Onondaga during the period  
46 commencing December 1, 2015 and ending November 30, 2016, pursuant to  
47 the authority of section 1210 of the tax law, shall not be subject to  
48 any revenue distribution agreement entered into under subdivision (c) of  
49 section 1262 of the tax law, but shall be allocated and distributed or  
50 paid, at least quarterly, as follows: (i) 1.58% to the county of Onon-  
51 daga for any county purpose; (ii) 97.79% to the city of Syracuse; and  
52 (iii) .63% to the school districts in accordance with subdivision (a) of  
53 section 1262 of the tax law.

1 S 3. Notwithstanding any contrary provision of law, net collections  
2 from the additional one percent rate of sales and compensating use taxes  
3 which may be imposed by the county of Onondaga during the period  
4 commencing December 1, 2016 and ending November 30, 2017, pursuant to  
5 the authority of section 1210 of the tax law, shall not be subject to  
6 any revenue distribution agreement entered into under subdivision (c) of  
7 section 1262 of the tax law, but shall be allocated and distributed or  
8 paid, at least quarterly, as follows: (i) 1.58% to the county of Onon-  
9 daga for any county purpose; (ii) 97.79% to the city of Syracuse; and  
10 (iii) .63% to the school districts in accordance with subdivision (a) of  
11 section 1262 of the tax law.  
12 S 4. This act shall take effect immediately.

13 SUBPART Z

14 Section 1. Clause 40 of subparagraph (i) of the opening paragraph of  
15 section 1210 of the tax law, as amended by chapter 310 of the laws of  
16 2013, is amended to read as follows:  
17 (40) the county of Ontario is hereby further authorized and empowered  
18 to adopt and amend local laws, ordinances or resolutions imposing such  
19 taxes at a rate that is: (A) one-eighth of one percent additional to the  
20 three percent rate authorized above in this paragraph for such county  
21 for the period beginning June first, two thousand six and ending Novem-  
22 ber thirtieth, two thousand [fifteen] SEVENTEEN; and also (B) at a rate  
23 that is three-eighths of one percent additional to the three percent  
24 rate authorized above in this paragraph, and that is also additional to  
25 the one-eighth of one percent rate authorized in this clause for such  
26 county, for the period beginning September first, two thousand nine and  
27 ending November thirtieth, two thousand [fifteen] SEVENTEEN;  
28 S 2. This act shall take effect immediately.

29 SUBPART AA

30 Section 1. Clause 35 of subparagraph (i) of the opening paragraph of  
31 section 1210 of the tax law, as amended by chapter 209 of the laws of  
32 2013, is amended to read as follows:  
33 (35) the county of Orange is hereby further authorized and empowered  
34 to adopt and amend local laws, ordinances or resolutions imposing such  
35 taxes at a rate which is three-quarters of one percent additional to the  
36 three percent rate authorized above in this paragraph for such county  
37 for the period beginning June first, two thousand four, and ending  
38 November thirtieth, two thousand [fifteen] SEVENTEEN;  
39 S 2. Notwithstanding subdivision (c) of section 1262 of the tax law,  
40 net collections from any additional rate of sales and compensating use  
41 taxes which may be imposed by the county of Orange during the period  
42 commencing December 1, 2015, and ending November 30, 2017, pursuant to  
43 the authority of section 1210 of the tax law, shall be paid to the coun-  
44 ty of Orange and shall be used by such county solely for county purposes  
45 and shall not be subject to any revenue distribution agreement entered  
46 into pursuant to the authority of subdivision (c) of section 1262 of the  
47 tax law.  
48 S 3. This act shall take effect immediately.

49 SUBPART BB

1 Section 1. Clause 16 of subparagraph (i) of the opening paragraph of  
2 section 1210 of the tax law, as amended by chapter 330 of the laws of  
3 2013, is amended to read as follows:

4 (16) the county of Orleans is hereby further authorized and empowered  
5 to adopt and amend local laws, ordinances or resolutions imposing such  
6 taxes at a rate which is one percent additional to the three percent  
7 rate authorized above in this paragraph for such county for the period  
8 beginning June first, nineteen hundred ninety-three, and ending November  
9 thirtieth, two thousand [fifteen] SEVENTEEN;

10 S 2. This act shall take effect immediately.

11 SUBPART CC

12 Section 1. Clause 36 of subparagraph (i) of the opening paragraph of  
13 section 1210 of the tax law, as amended by chapter 220 of the laws of  
14 2013, is amended to read as follows:

15 (36) the county of Oswego is hereby further authorized and empowered  
16 to adopt and amend local laws, ordinances or resolutions imposing such  
17 taxes at a rate which is one percent additional to the three percent  
18 rate authorized above in this paragraph for such county for the period  
19 beginning September first, two thousand four, and ending November thir-  
20 tieth, two thousand [fifteen] SEVENTEEN;

21 S 2. This act shall take effect immediately.

22 SUBPART DD

23 Section 1. Clause 39 of subparagraph (i) of the opening paragraph of  
24 section 1210 of the tax law, as amended by chapter 233 of the laws of  
25 2013, is amended to read as follows:

26 (39) the county of Putnam is hereby further authorized and empowered  
27 to adopt and amend local laws, ordinances or resolutions imposing such  
28 taxes at a rate that is: (i) one-half of one percent additional to the  
29 three percent rate authorized above in this paragraph for such county  
30 for the period beginning September first, two thousand five and ending  
31 August thirty-first, two thousand seven; and (ii) one percent additional  
32 to the three percent rate authorized above in this paragraph for such  
33 county for the period beginning September first, two thousand seven and  
34 ending November thirtieth, two thousand [fifteen] SEVENTEEN;

35 S 2. This act shall take effect immediately.

36 SUBPART EE

37 Section 1. Clause 3 of subparagraph (i) of the opening paragraph of  
38 section 1210 of the tax law, as amended by chapter 332 of the laws of  
39 2013, is amended to read as follows:

40 (3) the county of Rensselaer is hereby further authorized and  
41 empowered to adopt and amend local laws, ordinances or resolutions  
42 imposing such taxes at a rate which is one percent additional to the  
43 three percent rate authorized above in this paragraph for such county  
44 for the period beginning September first, nineteen hundred ninety-four  
45 and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

46 S 2. This act shall take effect immediately.

47 SUBPART FF

1 Section 1. Clause 23 of subparagraph (i) of the opening paragraph of  
2 section 1210 of the tax law, as amended by chapter 157 of the laws of  
3 2013, is amended to read as follows:

4 (23) the county of Rockland is hereby further authorized and empowered  
5 to adopt and amend local laws, ordinances or resolutions imposing such  
6 taxes at a rate which is: (i) five-eighths of one percent additional to  
7 the three percent rate authorized above in this paragraph for such coun-  
8 ty for the period beginning March first, two thousand two, and ending  
9 November thirtieth, two thousand [fifteen] SEVENTEEN; and also (ii) at a  
10 rate which is three-eighths of one percent additional to the three  
11 percent rate authorized above in this paragraph, and which is also addi-  
12 tional to the five-eighths of one percent rate also authorized above in  
13 this clause for such county, for the period beginning March first, two  
14 thousand seven and ending November thirtieth, two thousand [fifteen]  
15 SEVENTEEN;

16 S 2. Section 1262-1 of the tax law, as amended by chapter 157 of the  
17 laws of 2013, is amended to read as follows:

18 S 1262-1. Allocation and distribution of net collections from the  
19 additional rate of sales and compensating use tax in Rockland county. 1.  
20 Notwithstanding any provision of law to the contrary, if the county of  
21 Rockland imposes the additional five-eighths of one percent rate of tax  
22 authorized by section twelve hundred ten of this article during the  
23 period beginning March first, two thousand two, and ending November  
24 thirtieth, two thousand [fifteen] SEVENTEEN, such county shall allocate  
25 and distribute twenty percent of the net collections from such addi-  
26 tional rate to the towns and villages in the county in accordance with  
27 subdivision (c) of section twelve hundred sixty-two of this part on the  
28 basis of the ratio which the population of each such town or village  
29 bears to such county's total population; and

30 2. Notwithstanding any provision of law to the contrary, if the county  
31 of Rockland imposes the additional three-eighths of one percent rate of  
32 tax authorized by section twelve hundred ten of this article during the  
33 period beginning March first, two thousand seven, and ending November  
34 thirtieth, two thousand [fifteen] SEVENTEEN, such county shall allocate  
35 and distribute sixteen and two-thirds percent of the net collections  
36 from such additional rate to the general funds of towns and villages  
37 within the county of Rockland with existing town and village police  
38 departments from March first, two thousand seven through December thir-  
39 ty-first, two thousand seven and thirty-three and one-third percent of  
40 the net collections from such additional rate from January first, two  
41 thousand eight through November thirtieth, two thousand [fifteen] SEVEN-  
42 TEEN. The monies allocated and distributed pursuant to this subdivision  
43 shall be allocated and distributed to towns and villages with police  
44 departments on the basis of the number of full-time equivalent police  
45 officers employed by each police department and shall not be used for  
46 salaries heretofore or hereafter negotiated.

47 S 3. This act shall take effect immediately.

48 SUBPART GG

49 Section 1. Clause 41 of subparagraph (i) of the opening paragraph of  
50 section 1210 of the tax law, as added by chapter 191 of the laws of  
51 2013, is amended to read as follows:

52 (41) The county of St. Lawrence is hereby further authorized and  
53 empowered to adopt and amend local laws, ordinances or resolutions  
54 imposing such taxes at a rate that is one percent additional to the

1 three percent rate authorized above in this paragraph for such county  
2 for the period beginning December first, two thousand thirteen and  
3 ending November thirtieth, two thousand [fifteen] SEVENTEEN;  
4 S 2. This act shall take effect immediately.

5 SUBPART HH

6 Section 1. Clause 31 of subparagraph (i) of the opening paragraph of  
7 section 1210 of the tax law, as amended by chapter 228 of the laws of  
8 2013, is amended to read as follows:

9 (31) the county of Schenectady is hereby further authorized and  
10 empowered to adopt and amend local laws, ordinances or resolutions  
11 imposing such taxes at a rate which is one-half of one percent addi-  
12 tional to the three percent rate authorized above in this paragraph for  
13 such county for the period beginning June first, two thousand three, and  
14 ending November thirtieth, two thousand [fifteen] SEVENTEEN;

15 S 2. This act shall take effect immediately.

16 SUBPART II

17 Section 1. Clause 35 of subparagraph (i) of the opening paragraph of  
18 section 1210 of the tax law, as amended by chapter 319 of the laws of  
19 2013, is amended to read as follows:

20 (35) the county of Schoharie is hereby further authorized and  
21 empowered to adopt and amend local laws, ordinances or resolutions  
22 imposing such taxes at a rate which is one percent additional to the  
23 three percent rate authorized above in this paragraph for such county  
24 for the period beginning June first, two thousand four, and ending  
25 November thirtieth, two thousand [fifteen] SEVENTEEN;

26 S 2. This act shall take effect immediately.

27 SUBPART JJ

28 Section 1. Clause 22 of subparagraph (i) of the opening paragraph of  
29 section 1210 of the tax law, as amended by chapter 311 of the laws of  
30 2013, is amended to read as follows:

31 (22) the county of Schuyler is hereby further authorized and empowered  
32 to adopt and amend local laws, ordinances or resolutions imposing such  
33 taxes at a rate which is one percent additional to the three percent  
34 rate authorized above in this paragraph for such county for the period  
35 beginning September first, nineteen hundred ninety-nine, and ending  
36 November thirtieth, two thousand [fifteen] SEVENTEEN;

37 S 2. This act shall take effect immediately.

38 SUBPART KK

39 Section 1. Clause 28 of subparagraph (i) of the opening paragraph of  
40 section 1210 of the tax law, as amended by chapter 327 of the laws of  
41 2013, is amended to read as follows:

42 (28) the county of Seneca is hereby further authorized and empowered  
43 to adopt and amend local laws, ordinances or resolutions imposing such  
44 taxes at a rate that is one percent additional to the three percent rate  
45 authorized above in this paragraph for such county for the period begin-  
46 ning December first, two thousand two and ending November thirtieth, two  
47 thousand [fifteen] SEVENTEEN;

48 S 2. This act shall take effect immediately.

## SUBPART LL

Section 1. Clause 26 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 318 of the laws of 2013, is amended to read as follows:

(26) the county of Steuben 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 December first, nineteen hundred ninety-two and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

S 2. Section 1262-h of the tax law, as amended by chapter 318 of the laws of 2013, is amended to read as follows:

S 1262-h. Allocation and distribution of net collections from the additional one percent rate of sales and compensating use taxes in Steuben county. Notwithstanding any provision of law to the contrary, of the net collections received by the county of Steuben as a result of the imposition of the additional one percent rate of tax authorized by section twelve hundred ten of this article (a) during the period beginning December first, nineteen hundred ninety-three and ending November thirtieth, nineteen hundred ninety-four, the county of Steuben shall pay or cause to be paid to the city of Hornell the sum of two hundred thousand dollars, to the city of Corning the sum of three hundred thousand dollars, and the sum of five hundred thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area. Of the net collections received by the county of Steuben as a result of the imposition of said additional one percent rate of tax authorized by section twelve hundred ten of this article during the period beginning December first, nineteen hundred ninety-four and ending November thirtieth, nineteen hundred ninety-five, the county of Steuben shall pay or cause to be paid to the city of Hornell the sum of three hundred thousand dollars, to the city of Corning the sum of four hundred fifty thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and (b) during the period beginning December first, nineteen hundred ninety-five and ending November thirtieth, two thousand seven, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of five hundred fifty thousand dollars, to the city of Corning the sum of six hundred thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and during the period beginning December first, two thousand seven and ending November thirtieth, two thousand nine, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of six hundred ten thousand dollars, to the city of Corning the sum of six hundred fifty thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and

1 villages in such area; and during the period beginning December first,  
2 two thousand nine and ending November thirtieth, two thousand eleven,  
3 the county of Steuben shall annually pay or cause to be paid to the city  
4 of Hornell the sum of seven hundred ten thousand dollars, to the city of  
5 Corning the sum of seven hundred ten thousand dollars, and the sum of  
6 seven hundred fifty thousand dollars to the towns and villages of the  
7 county of Steuben, on the basis of the ratio which the full valuation of  
8 real property in each town or village bears to the aggregate full valu-  
9 ation of real property in all of the towns and villages in such area;  
10 and during the period beginning December first, two thousand eleven and  
11 ending November thirtieth, two thousand thirteen, the county of Steuben  
12 shall annually pay or cause to be paid to the city of Hornell the sum of  
13 seven hundred forty thousand dollars, to the city of Corning the sum of  
14 seven hundred forty thousand dollars, and the sum of seven hundred fifty  
15 thousand dollars to the towns and villages of the county of Steuben, on  
16 the basis of the ratio which the full valuation of real property in each  
17 town or village bears to the aggregate full valuation of real property  
18 in all of the towns and villages in such area; and during the period  
19 beginning December first, two thousand thirteen and ending November  
20 thirtieth, two thousand fifteen, the county of Steuben shall annually  
21 pay or cause to be paid to the city of Hornell the sum of seven hundred  
22 sixty-five thousand dollars, to the city of Corning the sum of seven  
23 hundred sixty-five thousand dollars, and the sum of seven hundred fifty  
24 thousand dollars to the towns and villages of the county of Steuben, on  
25 the basis of the ratio which the full valuation of real property in each  
26 town or village bears to the aggregate full valuation of real property  
27 in all of the towns and villages in such area; AND DURING THE PERIOD  
28 BEGINNING DECEMBER FIRST, TWO THOUSAND FIFTEEN AND ENDING NOVEMBER THIR-  
29 TIETH, TWO THOUSAND SEVENTEEN, THE COUNTY OF STEUBEN SHALL ANNUALLY PAY  
30 OR CAUSE TO BE PAID TO THE CITY OF HORNELL THE SUM OF SEVEN HUNDRED  
31 SIXTY-FIVE THOUSAND DOLLARS, TO THE CITY OF CORNING THE SUM OF SEVEN  
32 HUNDRED SIXTY-FIVE THOUSAND DOLLARS, AND THE SUM OF SEVEN HUNDRED FIFTY  
33 THOUSAND DOLLARS TO THE TOWNS AND VILLAGES OF THE COUNTY OF STEUBEN, ON  
34 THE BASIS OF THE RATIO WHICH THE FULL VALUATION OF REAL PROPERTY IN EACH  
35 TOWN OR VILLAGE BEARS TO THE AGGREGATE FULL VALUATION OF REAL PROPERTY  
36 IN ALL OF THE TOWNS AND VILLAGES IN SUCH AREA.  
37 S 3. This act shall take effect immediately.

38

## SUBPART MM

39 Section 1. Clause 14 of subparagraph (i) of the opening paragraph of  
40 section 1210 of the tax law, as amended by chapter 225 of the laws of  
41 2013, is amended to read as follows:  
42 (14) the county of Suffolk is hereby further authorized and empowered  
43 to adopt and amend local laws, ordinances or resolutions imposing such  
44 taxes at a rate which is one percent additional to the three percent  
45 rate authorized above in this paragraph for such county for the period  
46 beginning June first, two thousand one and ending November thirtieth,  
47 two thousand [fifteen] SEVENTEEN;  
48 S 2. Subdivision (c) of section 1262-j of the tax law, as amended by  
49 chapter 225 of the laws of 2013, is amended to read as follows:  
50 (c) Notwithstanding any provision of law to the contrary, of the net  
51 collections received by the county of Suffolk as a result of the  
52 increase of one percent to the tax authorized by section twelve hundred  
53 ten of this article for the period beginning June first, two thousand  
54 one and ending November thirtieth, two thousand [fifteen] SEVENTEEN,

1 imposed by local laws or resolutions (by simple majority) by the county  
2 legislature, and signed by the county executive, the county of Suffolk  
3 shall allocate such net collections as follows: no less than one-eighth  
4 and no more than three-eighths of such net collections received shall be  
5 dedicated for public safety purposes and the balance shall be deposited  
6 in the general fund of the county of Suffolk.

7 S 3. This act shall take effect immediately.

8 SUBPART NN

9 Section 1. Clause 33 of subparagraph (i) of the opening paragraph of  
10 section 1210 of the tax law, as amended by chapter 231 of the laws of  
11 2013, is amended to read as follows:

12 (33) the county of Sullivan is hereby further authorized and empowered  
13 to adopt and amend local laws, ordinances or resolutions imposing such  
14 taxes at a rate that is: (i) one-half of one percent additional to the  
15 three percent rate authorized above in this paragraph for such county  
16 for the period beginning June first, two thousand three, and ending  
17 November thirtieth, two thousand [fifteen] SEVENTEEN; and (ii) an addi-  
18 tional one-half of one percent in addition to the other rates authorized  
19 above in this paragraph for such county for the period beginning June  
20 first, two thousand seven and ending November thirtieth, two thousand  
21 [fifteen] SEVENTEEN;

22 S 2. This act shall take effect immediately.

23 SUBPART OO

24 Section 1. Clause 17 of subparagraph (i) of the opening paragraph of  
25 section 1210 of the tax law, as amended by chapter 316 of the laws of  
26 2013, is amended to read as follows:

27 (17) the county of Tioga is hereby further authorized and empowered to  
28 adopt and amend local laws, ordinances or resolutions imposing such  
29 taxes at a rate which is: (i) one-half of one percent additional to the  
30 three percent rate authorized above in this paragraph for such county  
31 for the period beginning September first, nineteen hundred ninety-three,  
32 and ending November thirtieth, two thousand three; and (ii) one percent  
33 additional to the three percent rate authorized above in this paragraph  
34 for such county for the period beginning December first, two thousand  
35 five, and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

36 S 2. This act shall take effect immediately.

37 SUBPART PP

38 Section 1. Clause 7 of subparagraph (i) of the opening paragraph of  
39 section 1210 of the tax law, as amended by chapter 2 of the laws of  
40 2014, is amended to read as follows:

41 (7) the county of Ulster is hereby further authorized and empowered to  
42 adopt and amend local laws, ordinances or resolutions imposing such  
43 taxes at a rate which is one percent additional to the three percent  
44 rate authorized above in this paragraph for such county [(i)] for the  
45 period beginning September first, two thousand two and ending November  
46 thirtieth, two thousand [thirteen and (ii) for the period beginning  
47 February first, two thousand fourteen, and ending December thirty-first,  
48 two thousand fourteen and (iii) for the period beginning January first,  
49 two thousand fifteen and ending November thirtieth, two thousand  
50 fifteen] SEVENTEEN;



1 S 2. Section 3 of chapter 200 of the laws of 2002 amending the tax  
2 law relating to certain tax rates imposed by the county of Ulster, as  
3 amended by chapter 2 of the laws of 2014, is amended to read as follows:

4 S 3. If, pursuant to the authority of this act, the county of Ulster  
5 imposes sales and compensating use taxes at a rate greater than three  
6 percent for all or any portion of the period commencing September 1,  
7 2002, and ending November 30, [2015] 2017, net collections from such  
8 additional rate of tax imposed during such period shall be deemed to be,  
9 and shall be included in, net collections subject to such county's  
10 existing agreement with the city of Kingston entered into pursuant to  
11 subdivision (c) of section 1262 of the tax law and such net collections  
12 shall be allocated in accordance with such agreement.

13 S 3. This act shall take effect immediately.

14 SUBPART QQ

15 Section 1. Clause 34 of subparagraph (i) of the opening paragraph of  
16 section 1210 of the tax law, as amended by chapter 333 of the laws of  
17 2013, is amended to read as follows:

18 (34) the county of Wayne is hereby further authorized and empowered to  
19 adopt and amend local laws, ordinances or resolutions imposing such  
20 taxes at a rate that is one percent additional to the three percent rate  
21 authorized above in this paragraph for such county for the period begin-  
22 ning December first, two thousand five, and ending November thirtieth,  
23 two thousand [fifteen] SEVENTEEN;

24 S 2. This act shall take effect immediately.

25 SUBPART RR

26 Section 1. Clause 6 of subparagraph (i) of the opening paragraph of  
27 section 1210 of the tax law, as amended by chapter 222 of the laws of  
28 2013, is amended to read as follows:

29 (6) the county of Wyoming is hereby further authorized and empowered  
30 to adopt and amend local laws, ordinances or resolutions imposing such  
31 taxes at a rate which is one percent additional to the three percent  
32 rate authorized above in this paragraph for such county for the period  
33 beginning September first, nineteen hundred ninety-two and ending Novem-  
34 ber thirtieth, two thousand [fifteen] SEVENTEEN;

35 S 2. This act shall take effect immediately.

36 SUBPART SS

37 Section 1. Clause 30 of subparagraph (i) of the opening paragraph of  
38 section 1210 of the tax law, as amended by chapter 321 of the laws of  
39 2013, is amended to read as follows:

40 (30) the county of Yates is hereby further authorized and empowered to  
41 adopt and amend local laws, ordinances or resolutions imposing such  
42 taxes at a rate which is one percent additional to the three percent  
43 rate authorized above in this paragraph for such county for the period  
44 beginning September first, two thousand three, and ending November thir-  
45 tieth, two thousand [fifteen] SEVENTEEN;

46 S 2. This act shall take effect immediately.

47 SUBPART TT

1 Section 1. Clause 6 of subparagraph (ii) of the opening paragraph of  
2 section 1210 of the tax law, as amended by chapter 216 of the laws of  
3 2013, is amended to read as follows:

4 (6) the city of Oswego is hereby further authorized and empowered to  
5 adopt and amend local laws, ordinances or resolutions imposing such  
6 taxes at a rate which is one percent additional to the three percent  
7 rate authorized above in this paragraph for such city for the period  
8 beginning September first, two thousand four, and ending November thir-  
9 tieth, two thousand [fifteen] SEVENTEEN;

10 S 2. This act shall take effect immediately.

11 SUBPART UU

12 Section 1. Section 2 of chapter 89 of the laws of 2009 amending the  
13 tax law relating to the imposition of an occupancy tax in the city of  
14 Rye, as amended by chapter 125 of the laws of 2012, is amended to read  
15 as follows:

16 S 2. This act shall take effect immediately and shall expire and be  
17 deemed repealed September 1, [2015] 2018.

18 S 2. This act shall take effect immediately.

19 SUBPART VV

20 Section 1. Section 2 of chapter 405 of the laws of 2007, amending the  
21 tax law relating to increasing hotel/motel taxes in Chautauqua county,  
22 as amended by chapter 128 of the laws of 2013, is amended to read as  
23 follows:

24 S 2. This act shall take effect December 1, 2007 and shall expire and  
25 be deemed repealed November 30, [2015] 2017.

26 S 2. This act shall take effect immediately.

27 SUBPART WW

28 Section 1. Subdivision 7 of section 1202-q of the tax law, as amended  
29 by chapter 137 of the laws of 2013, is amended to read as follows:

30 (7) Such local law shall provide for the imposition of a hotel or  
31 motel tax for a period to expire on December thirty-first, two thousand  
32 [fifteen] SEVENTEEN.

33 S 2. Section 6 of chapter 179 of the laws of 2000, amending the tax  
34 law, relating to hotel and motel taxes in Nassau county and a surcharge  
35 on tickets to places of entertainment in such county, as amended by  
36 chapter 137 of the laws of 2013, is amended to read as follows:

37 S 6. This act shall take effect immediately, except that section five  
38 of this act shall take effect on the same date as a chapter of the laws  
39 of 2000 amending the public authorities law and the tax law relating to  
40 creating the Nassau county interim finance authority takes effect;  
41 provided, further, that sections two, three and four of this act shall  
42 expire and be deemed repealed December 31, [2015] 2017.

43 S 3. This act shall take effect immediately.

44 SUBPART XX

45 Section 1. Subdivision 7 of section 1202-o of the tax law, as amended  
46 by chapter 159 of the laws of 2009, is amended to read as follows:

47 (7) Such local law shall provide for the imposition of a hotel or  
48 motel tax until December thirty-first, two thousand [fifteen] SEVENTEEN.

S 2. This act shall take effect immediately.

#### SUBPART YY

Section 1. Section 2 of chapter 98 of the laws of 2009, amending the tax law relating to authorizing the county of Cattaraugus to impose an additional mortgage recording tax, as amended by chapter 223 of the laws of 2012, is amended to read as follows:

S 2. This act shall take effect immediately and shall expire and be deemed repealed December 1, [2015] 2018.

S 2. This act shall take effect immediately.

#### SUBPART ZZ

Section 1. Section 2 of chapter 489 of the laws of 2004, amending the tax law relating to the mortgage recording tax in the county of Fulton, as amended by chapter 114 of the laws of 2013, is amended to read as follows:

S 2. This act shall take effect immediately and shall expire November 30, [2015] 2017 when upon such date the provisions of this act shall be deemed repealed.

S 2. This act shall take effect immediately.

#### SUBPART AAA

Section 1. Section 2 of chapter 556 of the laws of 2007, amending the tax law, relating to the imposition of an additional real estate transfer tax within the county of Columbia, as amended by chapter 118 of the laws of 2013, is amended to read as follows:

S 2. This act shall take effect immediately and shall expire and be deemed repealed on December 31, [2015] 2017.

S 2. This act shall take effect immediately.

S 2. Severability clause. If any clause, sentence, paragraph, subdivision, section or part of this act shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part thereof directly involved in the controversy in which such judgment shall have been rendered. It is hereby declared to be the intent of the legislature that this act would have been enacted even if such invalid provisions had not been included herein.

S 3. This act shall take effect immediately provided, however, that the applicable effective date of Subparts A through AAA of this act shall be as specifically set forth in the last section of such Subparts.

#### PART I

Section 1. Section 34 of chapter 91 of the laws of 2002 amending the education law and other laws relating to the reorganization of the New York city school construction authority, board of education and community boards, as amended by chapter 345 of the laws of 2009, is amended to read as follows:

S 34. This act shall take effect July 1, 2002; provided, that sections one through twenty, twenty-four, and twenty-six through thirty of this act shall expire and be deemed repealed June 30, [2015] 2018; provided, further, that notwithstanding any provision of article 5 of the general

1 construction law, on June 30, [2015] 2018 the provisions of subdivisions  
2 3, 5, and 8, paragraph b of subdivision 13, subdivision 14, paragraphs  
3 b, d, and e of subdivision 15, and subdivisions 17 and 21 of section  
4 2554 of the education law as repealed by section three of this act,  
5 subdivision 1 of section 2590-b of the education law as repealed by  
6 section six of this act, paragraph (a) of subdivision 2 of section  
7 2590-b of the education law as repealed by section seven of this act,  
8 section 2590-c of the education law as repealed by section eight of this  
9 act, paragraph c of subdivision 2 of section 2590-d of the education law  
10 as repealed by section twenty-six of this act, subdivision 1 of section  
11 2590-e of the education law as repealed by section twenty-seven of this  
12 act, subdivision 28 of section 2590-h of the education law as repealed  
13 by section twenty-eight of this act, subdivision 30 of section 2590-h of  
14 the education law as repealed by section twenty-nine of this act, subdi-  
15 vision 30-a of section 2590-h of the education law as repealed by  
16 section thirty of this act shall be revived and be read as such  
17 provisions existed in law on the date immediately preceding the effec-  
18 tive date of this act; provided, however, that sections seven and eight  
19 of this act shall take effect on November 30, 2003; provided further  
20 that the amendments to subdivision 25 of section 2554 of the education  
21 law made by section two of this act shall be subject to the expiration  
22 and reversion of such subdivision pursuant to section 12 of chapter 147  
23 of the laws of 2001, as amended, when upon such date the provisions of  
24 section four of this act shall take effect.

25 S 2. Subdivision 12 of section 17 of chapter 345 of the laws of 2009  
26 amending the education law relating to the New York city board of educa-  
27 tion, chancellor, community councils, and community superintendents, is  
28 amended to read as follows:

29 12. any provision in sections one, two, three, four, five, six, seven,  
30 eight, nine, ten and eleven of this act not otherwise set to expire  
31 pursuant to section 34 of chapter 91 of the laws of 2002, as amended, or  
32 section 17 of chapter 123 of the laws of 2003, as amended, shall expire  
33 and be deemed repealed June 30, [2015] 2018.

34 S 3. This act shall take effect immediately.

35 S 2. Severability clause. If any clause, sentence, paragraph, subdivi-  
36 sion, section or part of this act shall be adjudged by any court of  
37 competent jurisdiction to be invalid, such judgment shall not affect,  
38 impair, or invalidate the remainder thereof, but shall be confined in  
39 its operation to the clause, sentence, paragraph, subdivision, section  
40 or part thereof directly involved in the controversy in which such judg-  
41 ment shall have been rendered. It is hereby declared to be the intent of  
42 the legislature that this act would have been enacted even if such  
43 invalid provisions had not been included herein.

44 S 3. This act shall take effect immediately provided, however, that  
45 the applicable effective date of Parts A through I of this act shall be  
46 as specifically set forth in the last section of such Parts.