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

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2015-2016 Regular Sessions

I N  A S S E M B L Y

June 19, 2015

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:

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

PART A

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

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

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

Such conversion, alterations or improvements shall be completed within thirty months after the date on which same shall be started except that such thirty month limitation shall not apply to conversions of residential units which are registered with the loft board in accordance with article seven-C of the multiple dwelling law pursuant to subparagraph one of this paragraph. Notwithstanding the foregoing, a sixty month period for completion shall be available for alterations or improvements undertaken by a housing development fund company organized pursuant to article eleven of the private housing finance law, which are carried out with the substantial assistance of grants, loans or subsidies from any federal, state or local governmental agency or instrumentality or which are carried out in a property transferred from such city if alterations and improvements are completed within seven years after the date of transfer. In addition, the local housing agency is hereby empowered to grant an extension of the period of completion for any project carried out with the substantial assistance of grants, loans or subsidies from any federal, state or local governmental agency or instrumentality, if such alterations or improvements are completed within sixty months from commencement of construction. Provided, further, that such conversion, alterations or improvements shall in any event be completed prior to June thirtieth, two thousand [fifteen] SEVENTEEN. Exemption for conversions, alterations or improvements pursuant to subparagraph one, two, three or four of this paragraph shall continue for a period not to exceed fourteen years and begin no sooner than the first quarterly tax bill immediately following the completion of such conversion, alterations or improvements. Exemption for alterations or improvements pursuant to this subparagraph or subparagraph five of this paragraph shall continue for a period not to exceed thirty-four years and shall begin no sooner than the first quarterly tax bill immediately following the completion of such alterations or improvements. Such exemption shall be equal to the increase in the valuation which is subject to exemption in full or proportionally under this subdivision for ten or thirty years, whichever is applicable. After such period of time, the amount of such exempted assessed valuation of such improvements shall be reduced by twenty percent in each succeeding year until the assessed value of the improvements are fully taxable. Provided, however, exemption for any conversion, alterations or improvements which are aided by a loan or grant under article eight, eight-A, eleven, twelve, fifteen or twenty-two of the private housing finance law, section six hundred ninety-six-a or section ninety-nine-h of the general municipal law, or section three hundred twelve of the housing act of nineteen hundred sixty-four (42

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

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

PART B

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

(a) In a city having a population of one million or more, dwelling units owned by unit owners who, as of the applicable taxable status date, own no more than three dwelling units in any one property held in the condominium form of ownership, shall be eligible to receive a partial abatement of real property taxes, as set forth in paragraphs (c), (d), (d-1), (d-2), (d-3), (d-4), (d-5) and (d-6) of this subdivision; provided, however, that a property held in the condominium form of ownership that is receiving complete or partial real property tax exemption or tax abatement pursuant to any other provision of this chapter or any other state or local law, except as provided in paragraph (f) of this subdivision, shall not be eligible to receive a partial abatement pursuant to this section; and provided, further, that sponsors shall not be eligible to receive a partial abatement pursuant to this section; and provided, further, that in the fiscal [year] YEARS commencing in calendar years two thousand twelve, two thousand thirteen, [or] two thousand fourteen, TWO THOUSAND FIFTEEN, OR TWO THOUSAND SIXTEEN no more than a maximum of three dwelling units owned by any unit owner in a single building, one of which must be the primary residence of such unit owner, shall be eligible to receive a partial abatement pursuant to paragraphs (d-1), (d-2), (d-3) and (d-4) of this [section] SUBDIVISION.

(b) In a city having a population of one million or more, dwelling units owned by tenant-stockholders who, as of the applicable taxable status date, own no more than three dwelling units in any one property held in the cooperative form of ownership, shall be eligible to receive a partial abatement of real property taxes, as set forth in paragraphs (c), (d), (d-1), (d-2), (d-3), (d-4), (d-5) and (d-6) of this subdivision; provided, however, that a property held in the cooperative form of ownership that is receiving complete or partial real property tax exemption or tax abatement pursuant to any other provision of this chapter or any other state or local law, except as provided in paragraph (f) of this subdivision, shall not be eligible to receive a partial abatement pursuant to this section; and provided, further, that sponsors shall not be eligible to receive a partial abatement pursuant to this section; and provided, further, that in the fiscal [year] YEARS commencing in calendar years two thousand twelve, two thousand thirteen [or],

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

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

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

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

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

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

S 4. This act shall take effect immediately.

PART C

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

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

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

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

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

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

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

S 2. This act shall take effect immediately.

PART D

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

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

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

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

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

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

permit [within twelve months from such effective date] ON OR BEFORE JUNE TWENTY-FIRST, TWO THOUSAND ELEVEN, or, for units that became subject to this article pursuant to the chapter of the laws of two thousand thirteen which amended this paragraph, [within twelve months of the promulgation of all necessary rules and regulations pursuant to section two hundred eighty-two-a of this article] ON OR BEFORE SEPTEMBER ELEVENTH, TWO THOUSAND FOURTEEN, OR, FOR UNITS IN AN INTERIM MULTIPLE DWELLING THAT WERE LISTED ON AN APPLICATION FOR COVERAGE OR REGISTRATION FILED WITH THE LOFT BOARD PURSUANT TO THIS ARTICLE OR IN A COURT PLEADING AFTER MARCH ELEVENTH, TWO THOUSAND FOURTEEN, WITHIN TWELVE MONTHS OF EITHER THE DATE OF THE INITIAL APPLICATION FOR COVERAGE OR THE DATE OF THE LOFT BOARD'S ISSUANCE OF AN INTERIM MULTIPLE DWELLING NUMBER OR THE DATE OF THE SERVICE OF THE PLEADING, WHICHEVER IS EARLIER, and (C) shall achieve compliance with the standards of safety and fire protection set forth in article seven-B of this chapter for the residential portions of the building within eighteen months from obtaining such alteration permit, and (D) shall take all reasonable and necessary action to obtain a certificate of occupancy as a class A multiple dwelling for the residential portions of the building or structure [within thirty months from such effective date] ON OR BEFORE DECEMBER TWENTY-FIRST, TWO THOUSAND TWELVE, or for units that became subject to this article pursuant to the chapter of the laws of two thousand thirteen which amended this paragraph [within thirty months of the promulgation of all necessary rules and regulations pursuant to section two hundred eighty-two-a of this article] ON OR BEFORE MARCH ELEVENTH, TWO THOUSAND SIXTEEN, OR, FOR UNITS IN AN INTERIM MULTIPLE DWELLING THAT WERE LISTED ON AN APPLICATION FOR COVERAGE OR REGISTRATION FILED WITH THE LOFT BOARD PURSUANT TO THIS ARTICLE OR IN A COURT PLEADING AFTER MARCH ELEVENTH, TWO THOUSAND SIXTEEN, WITHIN THIRTY MONTHS OF EITHER THE DATE OF THE INITIAL APPLICATION FOR COVERAGE OR THE DATE OF THE LOFT BOARD'S ISSUANCE OF AN INTERIM MULTIPLE DWELLING NUMBER OR THE DATE OF THE SERVICE OF THE PLEADING, WHICHEVER IS EARLIER. The loft board may, upon good cause shown, and upon proof of compliance with the standards of safety and fire protection set forth in article seven-B of this chapter, twice extend the time of compliance with the requirement to obtain a residential certificate of occupancy for periods not to exceed twelve months each.

S 3. 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, is REPEALED.

S 4. This act shall take effect immediately, provided, however, that if this act shall become law after June 29, 2015, then it shall be deemed to have been in full force and effect on and after June 30, 2015.

PART E

Section 1. Section 10 of 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, as amended by chapter 19 of the laws of 2015, is amended to read as follows:

S 10. This act shall take effect immediately; provided, that the provisions of sections one, two and nine of this act shall remain in full force and effect only until and including June [23] 15, [2015] 2017; provided further that the provisions of section three of this act shall remain in full force and effect only so long as the public emer-

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

S 2. Section 4 of 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, as amended by chapter 19 of the laws of 2015, is amended to read as follows:

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

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

## PART F

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

## SUBPART A

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

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

space lease with respect to leased premises located in eligible areas as defined in clause (i) of subparagraph (D) of this paragraph, September first, two thousand [fifteen] SEVENTEEN and, in the case of a space lease with respect to leased premises located in eligible areas as defined in clause (ii) of subparagraph (D) of this paragraph not later than September first, two thousand [seventeen] NINETEEN, of premises for use as commercial office space in buildings located or to be located in the eligible areas. A person who currently occupies premises for use as commercial office space under an existing lease in a building in the eligible areas shall not be eligible for exemption under this subdivision unless such existing lease, in the case of a space lease with respect to leased premises located in eligible areas as defined in clause (i) of subparagraph (D) of this paragraph expires according to its terms before September first, two thousand [fifteen] SEVENTEEN or such existing lease, in the case of a space lease with respect to leased premises located in eligible areas as defined in clause (ii) of subparagraph (D) of this paragraph and such person enters into a space lease, for a term of ten years or more commencing on or after September first, two thousand five, of premises for use as commercial office space in a building located or to be located in the eligible areas, provided that such space lease with respect to leased premises located in eligible areas as defined in clause (i) of subparagraph (D) of this paragraph commences no later than September first, two thousand [fifteen] SEVENTEEN, and provided that such space lease with respect to leased premises located in eligible areas as defined in clause (ii) of subparagraph (D) of this paragraph commences no later than September first, two thousand [seventeen] NINETEEN and provided, further, that such space lease shall expire no earlier than ten years after the expiration of the original lease.

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

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

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

SUBPART B

Section 1. Subdivision (b) of section 25-z of the general city law, as amended by section 1 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 under any local law enacted pursuant to this article 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 of such city or an agency designated by such mayor, and an annual certification from such mayor or an agency designated by such 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 such 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. Such local law may provide for application fees to be determined by such mayor or such agency or agencies. No such 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 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 twenty-five-y 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 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 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 2. Subdivision (b) of section 25-ee of the general city law, as amended by section 2 of subpart D of part GG of chapter 59 of the laws of 2014, is amended to read as follows:

(b) No eligible business or special eligible business shall be authorized to receive a credit against tax under any local law enacted pursuant to this article 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 of such city or any agency designated by such mayor, and an annual certification from such mayor or an agency designated by such mayor as to the number of eligible aggregate employment shares maintained by such eligible business or such special eligible business that may qualify for obtaining a tax credit for the eligible business' taxable year. No special eligible business shall be authorized to receive a credit against tax under the provisions of this article unless the number of relocated employee base shares calculated pursuant to subdivision (o) of section twenty-five-dd of this article is equal to or greater than the lesser of twenty-five percent of the number of New York city base shares calculated pursuant to subdivision (p) of such section and two hundred fifty employment shares. Any written documentation submitted to such 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. Such local law may provide for application fees to be determined by such mayor or such agency or agencies. No 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.

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

(b) No eligible business or special eligible business shall be authorized to receive a credit against 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 or special eligible business that may qualify for obtaining a tax credit for the eligible business' taxable year. No special eligible business shall be authorized to receive a credit against tax under the provisions of this chapter and of title eleven of the code unless the number of relocated employee base shares calculated pursuant to subdivision (o) of section 22-623 of this chapter is equal to or greater than the lesser of twenty-five percent of the number of New York city base shares calculated pursuant to subdivision (p) of such section 22-623, and two hundred fifty employment shares. 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 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 22-623 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 premises; and

(4) such business relocates to such premises 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 5. This act shall take effect immediately and shall be deemed to have been in full force and effect after June 30, 2015.

SUBPART C

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

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

or the requirements of subparagraph (ii) of paragraph (b) of subdivision five of section four hundred eighty-nine-cccccc of such title two-F, whichever is applicable, have not been satisfied, provided that application for such benefits was made after May third, nineteen hundred eighty-five and prior to July first, two 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 title two-D or two-F, whichever is applicable, has been made, and that such real property is located in an eligible area; or

S 2. Paragraph 3 of subdivision (b) of section 25-s of the general city law, as amended by section 2 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 3. Paragraph 5 of subdivision (b) of section 25-s of the general city law, as amended by section 3 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 4. Paragraph 2 of subdivision (c) of section 25-t of the general city law, as amended by section 4 of subpart E of part GG of chapter 59 of the laws of 2014, is amended to read as follows:

(2) No eligible energy user, qualified eligible energy user, on-site cogenerator, or clean on-site cogenerator shall receive a rebate pursuant to this article until it has obtained a certification from the appropriate city agency in accordance with a local law enacted pursuant to this section. No such certification for a qualified eligible energy user shall be issued on or after November first, two thousand. 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 thousand [fifteen] SEVENTEEN.

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

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

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

(2) has obtained approval after the thirtieth day of June, nineteen hundred ninety-five and before the first day of July, 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 building or structure by construction or renovation, that expenditures have been made for improvements to such real property in excess of twenty per centum of the value at which such real property was assessed for tax purposes for the tax year in which such improvements commenced, and 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 building or structure to such agency; or

(3) is owned by the city of New York or the New York state urban development corporation, or a subsidiary corporation 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, as the case may be, and such approval was obtained after the thirtieth day of June, nineteen hundred ninety-five and before the first day of July, two thousand [fifteen] SEVENTEEN, provided that expenditures have been made for improvements to such real property in excess of twenty per centum of the value at which such real property was assessed for tax purposes for the tax year in which such improvements commenced, and that such expenditures have been made within thirty-six months after the effective date of such lease; or

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

(f) Application and certification. An owner or lessee of a building or structure located in an eligible revitalization area, or an agent of such owner or lessee, may apply to such department of small business services for certification that such building or structure is an eligible building or targeted eligible building meeting the criteria of subdivision (a) or (q) of section twenty-five-aa of this article. Application for such certification must be filed after the thirtieth day of June, nineteen hundred ninety-five and before a building permit is issued for the construction or renovation required by such subdivisions and before the first day of July, two thousand [fifteen] SEVENTEEN, provided that no certification for a targeted eligible building shall be issued after October thirty-first, two thousand. Such application shall identify expenditures to be made that will affect eligibility under such subdivision (a) or (q). Upon completion of such expenditures, an applicant shall supplement such application to provide information (i) establishing that the criteria of such subdivision (a) or (q) have been met; (ii) establishing a basis for determining the amount of special rebates, including a basis for an allocation of the special rebate among eligible revitalization area energy users purchasing or otherwise receiving energy services from an eligible redistributor of energy or a qualified eligible redistributor of energy; and (iii) supporting an allocation of charges for energy services between eligible charges and other charges. Such department shall certify a building or structure as an eligible building or targeted eligible building after receipt and review of such information and upon a determination that such information establishes that the building or structure qualifies as an eligible building or targeted eligible building. Such department shall mail such certification or notice thereof to the applicant upon issuance. Such certification shall remain in effect provided the eligible redistributor of energy or qualified eligible redistributor of energy reports any changes that materially affect the amount of the special rebates to which it is entitled or the amount of reduction required by subdivision (c) of this section in an energy services bill of an eligible revitalization area energy user and otherwise complies with the requirements of this article. Such department shall notify the private utility or public utility service required to make a special rebate to such redistributor of the amount of such special rebate established at the time of certification and any changes in such amount and any suspension or termination by such department of certification under this subdivision. Such department may require some or all of the information required as part of an application or other report be provided by a licensed engineer.

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

(1) Non-residential premises that are wholly contained in property that is eligible to obtain benefits under part four or part five of subchapter two of chapter two of title eleven of this code, or would be eligible to receive benefits under such chapter except that such property is exempt from real property taxation and the requirements of paragraph two of subdivision g of section 11-259 of this code, or the requirements of subparagraph (b) of paragraph two of subdivision e of section 11-270 of this code, whichever is applicable, have not been satisfied, provided that application for such benefits was made after May third, nineteen hundred eighty-five and prior to July first, two 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

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

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

SUBPART D

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

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

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

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

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

SUBPART E

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

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

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

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

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

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

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

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

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

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

S 5. 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 E of this act shall be as specifically set forth in the last section of such Subparts.

PART G

Section 1. Section 17 of 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, as amended by chapter 19 of the laws of 2015, is amended to read as follows:

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

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

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

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

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

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

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

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

PART H

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

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

SUBPART A

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

(10) the county of Albany 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-two and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

S 2. Notwithstanding any inconsistent provision of law, if the county of Albany imposes the additional one percent rate of sales and compensating use taxes authorized by section one of this act for any portion of the period during which the county is so authorized to impose such additional one percent rate of such taxes, then such county of Albany shall allocate and distribute quarterly to the cities and the area in the county outside the cities the same proportion of net collections attributable to such additional one percent rate of such taxes as such county is allocating and distributing the net collections from the county's three percent rate of such taxes as of the date this act shall have become a law, and such portion of net collections attributable to such additional one percent rate of such taxes shall be allocated and distributed to the towns and villages in such county in the same manner as the net collections attributable to such county's three percent rate of such taxes are allocated and distributed to such towns and villages as of the date this act shall have become a law. In the event that any city in the county of Albany exercises its prior right to impose tax pursuant to section 1224 of the tax law, then the county of Albany shall not be required to allocate and distribute net collections in accordance with the previous sentence for any period of time during which any such city tax is in effect.

S 3. This act shall take effect immediately.

SUBPART B

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

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

S 2. This act shall take effect immediately.

SUBPART C

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

(5) the county of Cattaraugus 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, nineteen hundred eighty-six and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

S 2. This act shall take effect immediately.

SUBPART D

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

(9) the county of Cayuga 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-two and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

S 2. This act shall take effect immediately.

SUBPART E

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

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

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

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

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

(38) the county of Chautauqua is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is: (i) one and one-quarter percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning March first, two thousand five and ending August thirty-first, two thousand six; (ii) one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand six and ending November thirtieth, two thousand seven; (iii) three-quarters of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand seven and ending November thirtieth, two thousand ten; (iv) one-half of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand ten and ending November thirtieth, two thousand fifteen; [and] (v) one percent additional to the three percent rate authorized above in this clause for such county for the period beginning December first, two thousand fifteen and ending November thirtieth, two thousand [seventeen] SIXTEEN; AND (VI) ONE-HALF OF ONE PERCENT ADDITIONAL TO THE THREE PERCENT RATE AUTHORIZED ABOVE IN THIS CLAUSE FOR SUCH COUNTY FOR THE PERIOD BEGINNING DECEMBER FIRST, TWO THOUSAND SIXTEEN AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND SEVENTEEN;

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

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

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

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

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

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

S 1262-o. Disposition of net collections from the additional rate of sales and compensating use taxes in the county of Chautauqua. Notwithstanding any contrary provision of law, if the county of Chautauqua imposes the additional one and one-quarter percent rate of sales and compensating use taxes authorized by section twelve hundred ten of this article for all or any portion of the period beginning March first, two thousand five and ending August thirty-first, two thousand six, the additional one percent rate authorized by such section for all or any of the period beginning September first, two thousand six and ending November thirtieth, two thousand seven, the additional three-quarters of one percent rate authorized by such section for all or any of the period beginning December first, two thousand seven and ending November thirtieth, two thousand ten, the county shall allocate one-fifth of the net collections from the additional three-quarters of one percent to the cities, towns and villages in the county on the basis of their respective populations, determined in accordance with the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law completed and published prior to the end of the quarter for which the allocation is made, and allocate the remainder of the net collections from the additional three-quarters of one percent as follows: (1) to pay the county's expenses for Medicaid and other expenses required by law; (2) to pay for local road and bridge projects; (3) for the purposes of capital projects and repaying any debts incurred for such capital projects in the county of Chautauqua that are not otherwise paid for by revenue received from the mortgage recording tax; and (4) for deposit into a reserve fund for bonded indebtedness established pursuant to the general municipal law. Notwithstanding any contrary provision of law, if the county of Chautauqua imposes the additional one-half percent rate of sales and compensating use taxes authorized by such section twelve hundred ten for all or any of the period beginning December first, two thousand ten and ending November thirtieth, two thousand [fifteen] SEVENTEEN, the county shall allocate three-tenths of the net collections from the additional one-half of one percent to the cities, towns and villages in the county on the basis of their respective populations, determined in accordance with the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law completed and published prior to the end of the quarter for which the allocation is made, and allocate the remainder of the net collections from the additional one-half of one percent as follows: (1) to pay the county's expenses for Medicaid and other expenses required by law; (2) to pay for local road and bridge projects; (3) for the purposes of capital projects and repaying any debts incurred for such capital projects in the county of Chautauqua that are not otherwise paid for by revenue received from the mortgage recording tax; and (4) for deposit into a reserve fund for bonded indebtedness established pursuant to the general municipal law. The net collections from the additional rates imposed pursuant to this

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

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

S 1262-o. Disposition of net collections from the additional rate of sales and compensating use taxes in the county of Chautauqua. Notwithstanding any contrary provision of law, if the county of Chautauqua imposes the additional one and one-quarter percent rate of sales and compensating use taxes authorized by section twelve hundred ten of this article for all or any portion of the period beginning March first, two thousand five and ending August thirty-first, two thousand six, the additional one percent rate authorized by such section for all or any of the period beginning September first, two thousand six and ending November thirtieth, two thousand seven, the additional three-quarters of one percent rate authorized by such section for all or any of the period beginning December first, two thousand seven and ending November thirtieth, two thousand ten, the county shall allocate one-fifth of the net collections from the additional three-quarters of one percent to the cities, towns and villages in the county on the basis of their respective populations, determined in accordance with the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law completed and published prior to the end of the quarter for which the allocation is made, and allocate the remainder of the net collections from the additional three-quarters of one percent as follows: (1) to pay the county's expenses for Medicaid and other expenses required by law; (2) to pay for local road and bridge projects; (3) for the purposes of capital projects and repaying any debts incurred for such capital projects in the county of Chautauqua that are not otherwise paid for by revenue received from the mortgage recording tax; and (4) for deposit into a reserve fund for bonded indebtedness established pursuant to the general municipal law. Notwithstanding any contrary provision of law, if the county of Chautauqua imposes the additional one-half percent rate of sales and compensating use taxes authorized by such section twelve hundred ten for all or any of the period beginning December first, two thousand ten and ending November thirtieth, two thousand [seventeen] FIFTEEN, the county shall allocate three-tenths of the net collections from the additional one-half of one percent to the cities, towns and villages in the county on the basis of their respective populations, determined in accordance with the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law completed and published prior to the end of the quarter for which the allocation is made, and allocate the remainder of the net collections from the additional one-half of one percent as follows: (1) to pay the county's expenses for Medicaid and other expenses required by law; (2) to pay for local road and bridge projects; (3) for the purposes of capital projects and repaying any debts incurred for such capital projects in the county of Chautauqua that are not otherwise paid for by revenue received from the mortgage recording tax; and (4) for deposit into a reserve fund for bonded indebtedness established pursuant to the general municipal law. NOTWITHSTANDING ANY CONTRARY PROVISION OF LAW, IF THE COUNTY OF CHAUTAUQUA IMPOSES THE ADDITIONAL ONE PERCENT RATE OF SALES AND COMPENSATING USE TAXES AUTHORIZED BY SUCH SECTION TWELVE HUNDRED TEN FOR ALL OR ANY OF THE PERIOD BEGINNING DECEMBER FIRST, TWO THOUSAND FIFTEEN AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND SEVENTEEN, THE COUNTY SHALL ALLOCATE

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

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

S 1262-o. Disposition of net collections from the additional rate of sales and compensating use taxes in the county of Chautauqua. Notwithstanding any contrary provision of law, if the county of Chautauqua imposes the additional one and one-quarter percent rate of sales and compensating use taxes authorized by section twelve hundred ten of this article for all or any portion of the period beginning March first, two thousand five and ending August thirty-first, two thousand six, the additional one percent rate authorized by such section for all or any of the period beginning September first, two thousand six and ending November thirtieth, two thousand seven, the additional three-quarters of one percent rate authorized by such section for all or any of the period beginning December first, two thousand seven and ending November thirtieth, two thousand ten, the county shall allocate one-fifth of the net collections from the additional three-quarters of one percent to the cities, towns and villages in the county on the basis of their respective populations, determined in accordance with the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law completed and published prior to the end of the quarter for which the allocation is made, and allocate the remainder of the net collections from the additional three-quarters of one percent as follows: (1) to pay the county's expenses for Medicaid and other expenses required by law; (2) to pay for local road and bridge projects; (3) for the purposes of capital projects and repaying any debts incurred for such capital projects in the county of Chautauqua that are not otherwise paid for by revenue received from the mortgage recording tax; and (4) for deposit into a reserve fund for bonded indebtedness established pursuant to the general municipal law. Notwithstanding any contrary provision of law, if the county of Chautauqua imposes the additional one-half percent rate of sales and compensating use taxes authorized by such section twelve hundred ten for all or any of the period beginning December first, two thousand ten and ending November thirtieth, two thousand fifteen, AND BEGINNING DECEMBER FIRST, TWO THOUSAND SIXTEEN AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND SEVENTEEN, the county shall allocate three-tenths of the net collections from the additional one-half of one percent to the cities, towns and villages in the county on the basis of their respective populations, determined

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

S 8. The authorization to impose an additional one percent sales and compensating use taxes granted to the county of Chautauqua pursuant to section two of this act, and the provisions of sections four, five and seven of this act, on and after December 1, 2015, shall be contingent upon the legislative body of such county submitting, by means of electronic transmission, to the commissioner of taxation and finance, on or before November 1, 2015, a statement that such legislative body has passed legislation, and such proof as the commissioner of taxation and finance shall determine to be suitable, that such legislation has become a local law or ordinance or adopted resolution, which provides for a real property tax levy for the county of Chautauqua during the 2016 tax year which is a minimum of 3 percent less than the real property tax levy for such purposes during the 2015 tax year. Provided, further, that the authorization to impose an additional one percent sales and compensating use taxes granted to the county of Chautauqua pursuant to section two of this act, and the provisions of sections four, five and seven of this act, on and after December 1, 2016, shall be contingent upon (a) a real property tax levy for the county of Chautauqua during the 2016 tax year which is a minimum of 3 percent less than the real property tax levy for such purposes during the 2015 tax year; and (b) the legislative body of such county submitting, by means of electronic transmission, to the commissioner of taxation and finance, on or before

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

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

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

SUBPART F

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

(27) the county of Chemung 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, two thousand two, and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

S 2. This act shall take effect immediately.

SUBPART G

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

(36) the county of Clinton 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, two thousand seven, and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

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

(cc) The county of Clinton shall have the sole right to impose the additional one percent rate of tax which such county is authorized to impose pursuant to the authority of section twelve hundred ten of this article. Such additional rate of tax shall be in addition to any other tax which such county may impose or may be imposing pursuant to this article or any other law and such additional rate of tax shall not be subject to preemption. The maximum three percent rate referred to in this section shall be calculated without reference to the additional one percent rate of tax which the county of Clinton is authorized and empowered to adopt pursuant to section twelve hundred ten of this article. Net collections from any additional 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 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 entered into pursuant to the authority of subdivision (c) of section twelve hundred sixty-two of this article.

S 3. This act shall take effect immediately.

SUBPART H

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

(21) the county of Columbia 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, nineteen hundred ninety-five, and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

S 2. This act shall take effect immediately.

SUBPART I

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

(41) the county of Delaware 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 two, and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

S 2. This act shall take effect immediately.

SUBPART J

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:

(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,

S 2. This act shall take effect immediately.

SUBPART K

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:

(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;

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:

(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.

S 3. This act shall take effect immediately.

SUBPART L

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:

(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;

S 2. This act shall take effect immediately.

SUBPART M

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:

(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;

S 2. This act shall take effect immediately.

SUBPART N

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:

(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;

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.

S 3. This act shall take effect immediately.

SUBPART O

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:

(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;

S 2. This act shall take effect immediately.

SUBPART P

Section 1. Clause 37 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 126 of the laws of 2013, is amended to read as follows:

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

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

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

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

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

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

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

SUBPART Q

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

(36) the county of Lewis 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 four, and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

S 2. This act shall take effect immediately.

SUBPART R

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

(32) the county of Livingston 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 June first, two thousand three, and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

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

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

S 3. This act shall take effect immediately.

SUBPART S

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

(35) the county of Madison 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 June first, two thousand four, and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

S 2. This act shall take effect immediately.

SUBPART T

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

(25) the county of Monroe 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 the period beginning December first, nineteen hundred ninety-three and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

S 2. Notwithstanding the provisions of subdivisions (b) and (c) of section 1262 and section 1262-g of the tax law, net collections, as such term is defined in section 1262 of the tax law, derived from the imposition of sales and compensating use taxes by the county of Monroe at the additional rate of one percent as authorized pursuant to clause (25) of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section one of this act, which are in addition to the current net collections derived from the imposition of such taxes at the three percent rate authorized by the opening paragraph of section 1210 of the tax law, shall be distributed and allocated as follows: for the period of December 1, 2015 through November 30, 2017 in cash, five percent to the school districts in the area of the county outside the city of Rochester, three percent to the towns located within the county, one and one-quarter percent to the villages located within the county, and ninety and three-quarters percent to the city of Rochester and county of Monroe. The amount of the ninety and three-quarters percent to be distributed and allocated to the city of Rochester and county of Monroe shall be distributed and allocated to each so that the combined total distribution and allocation to each from the sales tax revenues pursuant to sections 1262 and 1262-g of the tax law and this section shall result in the same total amount being distributed and allocated to the city of Rochester and county of Monroe. The amount so distributed and allocated to the county shall be used for county purposes. The foregoing cash payments to the school districts shall be allocated on the basis of the enrolled public school pupils, thereof, as such term is used in subdivision (b) of section 1262 of the tax law, residing in the county of Monroe. The cash payments to the towns located within the county of Monroe shall be allocated on the basis of the ratio which the population of each town, exclusive of the population of any village or portion thereof located within a town, bears to the total population of the towns, exclusive of the population of the villages located within such towns. The cash payments to the villages located within the county shall be allocated on the basis of the ratio which the population of each village bears to the total population of the villages located within the county. The term population as used in this section shall have the same meaning as used in subdivision (b) of section 1262 of the tax law.

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

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

S 5. This act shall take effect immediately.

SUBPART U

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

(31) the county of Montgomery 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 June first, two thousand three, and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

S 2. This act shall take effect immediately.

SUBPART V

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

(2) the county of Nassau 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 percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning January first, nineteen hundred eighty-six and ending November thirtieth, two thousand [fifteen] SEVENTEEN, subject to the limitation set forth in section twelve hundred sixty-two-e of this article, and also at a rate which is one-half percent additional to the three percent rate authorized above in this paragraph, and which is also additional to the three-quarters percent rate also authorized above in this clause for such county, for the period beginning September first, nineteen hundred ninety-one and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

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

S 1262-e. Establishment of local government assistance programs in Nassau county. 1. Towns and cities. 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 shall enact and establish a local government assistance program for the towns and cities within such county to assist such towns and cities to minimize real property taxes; defray the cost and expense of the treatment, collection, management, disposal, and transportation of municipal solid waste, and to comply with the provisions of chapter two hundred ninety-nine of the laws of nineteen hundred eighty-three; and defray the cost of maintaining conservation and environmental control programs. Such special assistance program for the towns and cities within such county and the funding for such program shall equal one-third of the revenues received by such county from the imposition of the three-quarters percent sales and use tax during calendar years two thousand one, two thousand two, two thousand three, two thousand four, two thousand five, two thousand six, two thousand seven, two thousand eight, two thousand nine, two thousand ten, two thousand eleven, two thousand twelve, two thousand thirteen, two thousand fourteen [and], two thousand fifteen, TWO THOUSAND SIXTEEN, AND TWO THOUSAND SEVENTEEN additional to the regular three percent rate authorized for such county in section twelve hundred ten of this article. The monies for such special local assistance shall be paid and distributed to the towns and cities 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;

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

S 1262-n. Disposition of net collections from the additional one percent rate of sales and compensating use taxes in the county of Niagara. Notwithstanding any contrary provision of law, if the county of Niagara imposes the additional one percent rate of sales and compensating use taxes authorized by section twelve hundred ten of this article for all or any portion of the period beginning March first, two thousand three and ending November thirtieth, two thousand [fifteen] SEVENTEEN, the county shall use all net collections from such additional one percent rate to pay the county's expenses for Medicaid. The net collections from the additional one percent rate imposed pursuant to this section shall be deposited in a special fund to be created by such county separate and apart from any other funds and accounts of the county. Any and all remaining net collections from such additional one percent tax, after the Medicaid expenses are paid, shall be deposited by the county of Niagara in the general fund of such county for any county purpose.

S 3. This act shall take effect immediately.

SUBPART X

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

(13) the county of Oneida is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is: (i) 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-two and ending November thirtieth, two thousand [fifteen] SEVENTEEN; and also (ii) at a rate which is three-quarters of one percent or one-half 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 eight and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

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

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

total population, such populations as determined in accordance with the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law completed and published prior to the end of the quarter for which the allocation is made, which special census must include the entire area of the county; and (c) provided, however, that such county shall dedicate the first one million five hundred thousand dollars of net collections attributable to such additional one percent rate of tax received by such county after the county receives in the aggregate eighteen million five hundred thousand dollars of net collections from such additional one percent rate of tax imposed for any of the periods: September first, two thousand twelve through August thirty-first, two thousand thirteen; September first, two thousand thirteen through August thirty-first, two thousand fourteen; and September first, two thousand fourteen through August thirty-first, two thousand fifteen; SEPTEMBER FIRST, TWO THOUSAND FIFTEEN THROUGH AUGUST THIRTY-FIRST, TWO THOUSAND SIXTEEN; AND SEPTEMBER FIRST, TWO THOUSAND SIXTEEN THROUGH AUGUST THIRTY-FIRST, TWO THOUSAND SEVENTEEN, to an allocation on a per capita basis, utilizing figures from the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law, completed and published prior to the end of the year for which such allocation is made, which special census must include the entire area of such county, to be allocated and distributed among the towns of Oneida county by appropriation of its board of legislators; provided, further, that nothing herein shall require such board of legislators to make any such appropriation until it has been notified by any town by appropriate resolution and, in any case where there is a village wholly or partly located within a town, a resolution of every such village, embodying the agreement of such town and village or villages upon the amount of such appropriation to be distributed to such village or villages out of the allocation to the town or towns in which it is located.

S 3. This act shall take effect immediately.

## SUBPART Y

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

(37) the county of Onondaga 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 September first, two thousand four, and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

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

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

S 4. This act shall take effect immediately.

SUBPART Z

Section 1. Clause 40 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 310 of the laws of 2013, is amended to read as follows:

(40) the county of Ontario is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is: (A) one-eighth of 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; and also (B) at a rate that is three-eighths of one percent additional to the three percent rate authorized above in this paragraph, and that is also additional to the one-eighth of one percent rate authorized in this clause for such county, for the period beginning September first, two thousand nine and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

S 2. This act shall take effect immediately.

SUBPART AA

Section 1. Clause 35 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 209 of the laws of 2013, is amended to read as follows:

(35) the county of Orange 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 June first, two thousand four, and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

S 2. Notwithstanding subdivision (c) of section 1262 of the tax law, net collections from any additional rate of sales and compensating use taxes which may be imposed by the county of Orange during the period commencing December 1, 2015, and ending November 30, 2017, pursuant to the authority of section 1210 of the tax law, shall be paid to the county of Orange and shall be used by such county solely for county purposes and shall not be subject to any revenue distribution agreement entered into pursuant to the authority of subdivision (c) of section 1262 of the tax law.

S 3. This act shall take effect immediately.

SUBPART BB

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

(16) the county of Orleans 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 June first, nineteen hundred ninety-three, and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

S 2. This act shall take effect immediately.

SUBPART CC

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

(36) the county of Oswego 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 four, and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

S 2. This act shall take effect immediately.

SUBPART DD

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

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

S 2. This act shall take effect immediately.

SUBPART EE

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

(3) the county of Rensselaer 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;

S 2. This act shall take effect immediately.

SUBPART FF

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

(23) the county of Rockland is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is: (i) five-eighths 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 two, and ending November thirtieth, two thousand [fifteen] SEVENTEEN; and also (ii) at a rate which is three-eighths of one percent additional to the three percent rate authorized above in this paragraph, and which is also additional to the five-eighths of one percent rate also authorized above in this clause for such county, for the period beginning March first, two thousand seven and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

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

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

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

S 3. This act shall take effect immediately.

## SUBPART GG

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

(41) The county of St. Lawrence 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;

S 2. This act shall take effect immediately.

SUBPART HH

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

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

S 2. This act shall take effect immediately.

SUBPART II

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

(35) the county of Schoharie 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 June first, two thousand four, and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

S 2. This act shall take effect immediately.

SUBPART JJ

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

(22) the county of Schuyler 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-nine, and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

S 2. This act shall take effect immediately.

SUBPART KK

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

(28) the county of Seneca 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 two and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

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

villages in such area; and during the period beginning December first, two thousand nine and ending November thirtieth, two thousand eleven, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of seven hundred ten thousand dollars, to the city of Corning the sum of seven hundred ten 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 eleven and ending November thirtieth, two thousand thirteen, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of seven hundred forty thousand dollars, to the city of Corning the sum of seven hundred forty 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 thirteen and ending November thirtieth, two thousand fifteen, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of seven hundred sixty-five thousand dollars, to the city of Corning the sum of seven hundred sixty-five 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 FIFTEEN AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND SEVENTEEN, THE COUNTY OF STEUBEN SHALL ANNUALLY PAY OR CAUSE TO BE PAID TO THE CITY OF HORNELL THE SUM OF SEVEN HUNDRED SIXTY-FIVE THOUSAND DOLLARS, TO THE CITY OF CORNING THE SUM OF SEVEN HUNDRED SIXTY-FIVE 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.

S 3. This act shall take effect immediately.

## SUBPART MM

Section 1. Clause 14 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 225 of the laws of 2013, is amended to read as follows:

(14) the county of Suffolk 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 June first, two thousand one and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

S 2. Subdivision (c) of section 1262-j of the tax law, as amended by chapter 225 of the laws of 2013, is amended to read as follows:

(c) Notwithstanding any provision of law to the contrary, of the net collections received by the county of Suffolk as a result of the increase of one percent to the tax authorized by section twelve hundred ten of this article for the period beginning June first, two thousand one and ending November thirtieth, two thousand [fifteen] SEVENTEEN,

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

S 3. This act shall take effect immediately.

SUBPART NN

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

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

S 2. This act shall take effect immediately.

SUBPART OO

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

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

S 2. This act shall take effect immediately.

SUBPART PP

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

(7) the county of Ulster 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 [(i)] for the period beginning September first, two thousand two and ending November thirtieth, two thousand [thirteen and (ii) for the period beginning February first, two thousand fourteen, and ending December thirty-first, two thousand fourteen and (iii) for the period beginning January first, two thousand fifteen and ending November thirtieth, two thousand fifteen] SEVENTEEN;

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

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

S 3. This act shall take effect immediately.

SUBPART QQ

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

(34) the county of Wayne 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 five, and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

S 2. This act shall take effect immediately.

SUBPART RR

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

(6) the county of Wyoming 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-two and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

S 2. This act shall take effect immediately.

SUBPART SS

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

(30) the county of Yates 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 three, and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

S 2. This act shall take effect immediately.

SUBPART TT

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

(6) the city of Oswego 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 city for the period beginning September first, two thousand four, and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

S 2. This act shall take effect immediately.

SUBPART UU

Section 1. Section 2 of chapter 89 of the laws of 2009 amending the tax law relating to the imposition of an occupancy tax in the city of Rye, as amended by chapter 125 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 September 1, [2015] 2018.

S 2. This act shall take effect immediately.

SUBPART VV

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

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

S 2. This act shall take effect immediately.

SUBPART WW

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

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

S 2. Section 6 of 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, as amended by chapter 137 of the laws of 2013, is amended to read as follows:

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

S 3. This act shall take effect immediately.

SUBPART XX

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

(7) Such local law shall provide for the imposition of a hotel or 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

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

S 2. Subdivision 12 of section 17 of 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, is amended to read as follows:

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

S 3. 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 Parts A through I of this act shall be as specifically set forth in the last section of such Parts.