

3396

2015-2016 Regular Sessions

I N   S E N A T E

February 6, 2015

---

Introduced by Sen. DeFRANCISCO -- read twice and ordered printed, and  
when printed to be committed to the Committee on Investigations and  
Government Operations

AN ACT 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

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

1     Section 1. Clause 37 of subparagraph (i) of the opening paragraph of  
2     section 1210 of the tax law, as amended by chapter 195 of the laws of  
3     2013, is amended to read as follows:  
4     (37) the county of Onondaga is hereby further authorized and empowered  
5     to adopt and amend local laws, ordinances or resolutions imposing such  
6     taxes at a rate that is one percent additional to the three percent rate  
7     authorized above in this paragraph for such county for the period begin-  
8     ning September first, two thousand four, and ending November thirtieth,  
9     two thousand [fifteen] SEVENTEEN;  
10    S 2. Notwithstanding any contrary provision of law, net collections  
11    from the additional one percent rate of sales and compensating use taxes  
12    which may be imposed by the county of Onondaga during the period  
13    commencing December 1, 2015 and ending November 30, 2016, pursuant to  
14    the authority of section 1210 of the tax law, shall not be subject to  
15    any revenue distribution agreement entered into under subdivision (c) of  
16    section 1262 of the tax law, but shall be allocated and distributed or  
17    paid, at least quarterly, as follows: (i) 1.58% to the county of Onon-  
18    daga for any county purpose; (ii) 97.79% to the city of Syracuse; and  
19    (iii) .63% to the school districts in accordance with subdivision (a) of  
20    section 1262 of the tax law.  
21    S 3. Notwithstanding any contrary provision of law, net collections  
22    from the additional one percent rate of sales and compensating use taxes  
23    which may be imposed by the county of Onondaga during the period

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

LBD06555-01-5

1 commencing December 1, 2016 and ending November 30, 2017, pursuant to  
2 the authority of section 1210 of the tax law, shall not be subject to  
3 any revenue distribution agreement entered into under subdivision (c) of  
4 section 1262 of the tax law, but shall be allocated and distributed or  
5 paid, at least quarterly, as follows: (i) 1.58% to the county of Onon-  
6 daga for any county purpose; (ii) 97.79% to the city of Syracuse; and  
7 (iii) .63% to the school districts in accordance with subdivision (a) of  
8 section 1262 of the tax law.

9 S 4. This act shall take effect immediately.