

3879

2015-2016 Regular Sessions

I N S E N A T E

February 20, 2015

Introduced by Sen. STEWART-COUSINS -- 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 and chapter 535 of the laws of 1987, amend-  
ing the tax law relating to the city of Yonkers personal income tax  
surcharge, in relation to extending the expiration date of the  
personal income tax surcharge

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

1 Section 1. Subsection (a) of section 1321 of the tax law, as amended  
2 by chapter 70 of the laws of 2013, is amended to read as follows:

3 (a) General. Notwithstanding any other provision of law to the contra-  
4 ry, but subject to the limitations and conditions set forth in this  
5 article, any city in this state having a population of more than one  
6 hundred eighty thousand but less than two hundred fifteen thousand  
7 inhabitants, acting through its local legislative body, is hereby  
8 authorized and empowered to adopt and amend local laws imposing in any  
9 such city, for taxable years beginning after nineteen hundred eighty-  
10 three and before two thousand [sixteen] EIGHTEEN, a city income tax  
11 surcharge on residents of such city at a rate not to exceed nineteen and  
12 one-quarter percent of the net state tax as defined in section thirteen  
13 hundred twenty-three of this article, such city income tax surcharge to  
14 be administered, collected and distributed by the commissioner as  
15 provided for in this article.

16 S 2. Subsection (c) of section 1321 of the tax law, as amended by  
17 chapter 70 of the laws of 2013, is amended to read as follows:

18 (c) Effectiveness of local law and filing with commissioner. (i) A  
19 local law enacted pursuant to the authority of this section shall go  
20 into effect on the first day of January, nineteen hundred eighty-four  
21 and shall apply to taxable years beginning on or after such date and  
22 before two thousand [sixteen] EIGHTEEN. Provided, however, no such

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

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1 local law shall be so effective unless such local law is enacted by July  
2 thirty-first, nineteen hundred eighty-four and unless a certified copy  
3 of such local law is mailed by registered or certified mail to the  
4 commissioner at the commissioner's office in Albany by such date. (ii)  
5 If the requirements of paragraph (i) of this subsection are not met, a  
6 local law enacted pursuant to the authority of this section shall go  
7 into effect on the first day of the next succeeding January and shall  
8 apply to taxable years beginning on or after such date and before two  
9 thousand [sixteen] EIGHTEEN. Provided, however, no such local law shall  
10 be so effective unless such local law is enacted at least ninety days  
11 prior to the date it is to become effective and unless a certified copy  
12 of such local law is mailed by registered or certified mail to the  
13 commissioner at such commissioner's office in Albany by such date.  
14 However, the commissioner may waive and reduce such ninety day minimum  
15 requirements within a period of not less than thirty days prior to such  
16 effective date if such commissioner deems such action to be consistent  
17 with such commissioner's duties under this article. (iii) Any amendment  
18 of such a local law enacted pursuant to the authority of this section,  
19 which changes the rate of the income tax surcharge on residents, shall  
20 take effect on the first day of January in the year in which such amend-  
21 ment is enacted and shall apply to taxable years beginning on or after  
22 such date, if such amendment is enacted on or before July thirty-first  
23 of the year in which it is to take effect and a certified copy of such  
24 amendment is mailed by registered or certified mail to the commissioner  
25 at his or her office in Albany by such date. (iv) If the requirements of  
26 paragraph (iii) of this subsection are not met, the amendment of such  
27 local law shall go into effect on the first day of the next succeeding  
28 January and shall apply to taxable years beginning on or after such  
29 date, provided that no such amendment shall take effect unless it is  
30 enacted at least ninety days prior to the date it is to become effective  
31 and a certified copy thereof is mailed by registered or certified mail  
32 to the commissioner at his or her office in Albany by such date. (v) Any  
33 amendment to the provisions of article twenty-two of this chapter to the  
34 extent that such amendment is applicable to the city income tax  
35 surcharge imposed under such local law, shall be deemed to have been  
36 incorporated in the analogous provision or provisions of such local law.

37 S 3. Subsection (b) of section 1340 of the tax law, as amended by  
38 chapter 70 of the laws of 2013, is amended to read as follows:

39 (b) (i) A local law enacted pursuant to the authority of this section  
40 shall go into effect on the first day of January, nineteen hundred  
41 eighty-four and shall apply to taxable years beginning on or after such  
42 date and before two thousand [sixteen] EIGHTEEN. Provided, however, no  
43 such local law shall be so effective unless such local law is enacted by  
44 July thirty-first, nineteen hundred eighty-four and unless a certified  
45 copy of such local law is mailed by registered or certified mail to the  
46 commissioner at such commissioner's office in Albany by such date. (ii)  
47 If the requirements of the preceding sentence are not met, a local law  
48 enacted pursuant to the authority of this section shall go into effect  
49 on the first day of the next succeeding January and shall apply to taxa-  
50 ble years beginning on or after such date and before two thousand  
51 [sixteen] EIGHTEEN. Provided, however, no such local law shall be so  
52 effective unless such local law is enacted at least ninety days prior to  
53 the date it is to become effective and unless a certified copy of such  
54 local law is mailed by registered or certified mail to the commissioner  
55 at such commissioner's office in Albany by such date. However, the  
56 commissioner may waive and reduce such ninety day minimum requirements

1 within a period of not less than thirty days prior to such effective  
2 date if such commissioner deems such action to be consistent with such  
3 commissioner's duties under this article. (iii) Any amendment of such a  
4 local law enacted pursuant to the authority of the section, which chang-  
5 es the rate of the income tax surcharge on residents, shall take effect  
6 on the first day of January in the year in which such amendment is  
7 enacted and shall apply to taxable years beginning on or after such  
8 date, if such amendment is enacted on or before July thirty-first of the  
9 year in which it is to take effect and a certified copy of such amend-  
10 ment is mailed by registered or certified mail to the commissioner at  
11 his or her office in Albany by such date. (iv) If the requirements of  
12 paragraph (iii) of this subsection are not met, the amendment of such  
13 local law shall go into effect on the first day of the next succeeding  
14 January and shall apply to taxable years beginning on or after such  
15 date, provided that no such amendment shall take effect unless it is  
16 enacted at least ninety days prior to the date it is to become effective  
17 and a certified copy thereof is mailed by registered or certified mail  
18 to the commissioner at his or her office in Albany by such date.

19 S 4. Section 3 of subsection (c) of section 1340 of the tax law, as  
20 amended by chapter 70 of the laws of 2013, is amended to read as  
21 follows:

22 S 3. Taxable years to which tax imposed by this local law applies. The  
23 tax imposed by this local law is imposed for taxable years beginning  
24 after December thirty-first, nineteen hundred eighty-three and before  
25 January first, two thousand [sixteen] EIGHTEEN.

26 S 5. Section 6 of chapter 535 of the laws of 1987, amending the tax  
27 law relating to the city of Yonkers personal income tax surcharge, as  
28 amended by chapter 70 of the laws of 2013, is amended to read as  
29 follows:

30 S 6. This act shall take effect immediately and shall apply to taxable  
31 years beginning after 1986 provided, however, that section five of this  
32 act shall expire on September 30, [2015] 2017.

33 S 6. This act shall take effect immediately.