

4259

2015-2016 Regular Sessions

I N S E N A T E

March 11, 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 chapter 272 of the laws of 1991, amending the tax law  
relating to the method of disposition of sales and compensating use  
tax revenue in Westchester county and enacting the Westchester county  
spending limitation act, in relation to extending the expiration ther-  
eof

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

1 Section 1. Subdivision e of section 4 and sections 5, 7 and 16 of  
2 chapter 272 of the laws of 1991, amending the tax law relating to the  
3 method of disposition of sales and compensating use tax revenue in West-  
4 chester county and enacting the Westchester county spending limitation  
5 act, as amended by chapter 129 of the laws of 2013, are amended to read  
6 as follows:

7 e. "Spending limitation" means the maximum amount of county spending  
8 established in county fiscal years 1992, 1993, 1994, 1995, 1996, 1997,  
9 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009,  
10 2010, 2011, 2012, 2013, 2014, 2015 [and], 2016, 2017 AND 2018.

11 S 5. Establishment of annual spending limitation. a. For county fiscal  
12 years 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002,  
13 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014,  
14 2015 [and], 2016, 2017 AND 2018 there shall be in effect an annual  
15 spending limitation. The spending limitation shall be derived from a  
16 fixed percentage reflecting the ratio of base year spending to county  
17 personal income. County personal income for such calculation shall be  
18 for the period January 1, 1986 through December 31, 1986. Such percent-  
19 age shall be applied to county personal income for the period January 1,  
20 1989 through December 31, 1989, to determine the spending limitation for  
21 county fiscal year 1992; to determine the spending limitation for county

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

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1 fiscal year 1993, such percentage shall be applied to county personal  
2 income for the period January 1, 1990 through December 31, 1990; to  
3 determine the spending limitation for county fiscal year 1994, such  
4 percentage shall be applied to county personal income for the period  
5 January 1, 1991 through December 31, 1991; to determine the spending  
6 limitation for county fiscal year 1995, such percentage shall be applied  
7 to county personal income for the period January 1, 1992 through Decem-  
8 ber 31, 1992; to determine the spending limitation for county fiscal  
9 year 1996, such percentage shall be applied to county personal income  
10 for the period January 1, 1993 through December 31, 1993; to determine  
11 the spending limitation for county fiscal year 1997, such percentage  
12 shall be applied to county personal income for the period January 1,  
13 1994 through December 31, 1994; to determine the spending limitation for  
14 county fiscal year 1998, such percentage shall be applied to county  
15 personal income for the period January 1, 1995 through December 31,  
16 1995; to determine the spending limitation for county fiscal year 1999,  
17 such percentage shall be applied to county personal income for the peri-  
18 od January 1, 1996 through December 31, 1996; to determine the spending  
19 limitation for county fiscal year 2000, such percentage shall be applied  
20 to county personal income for the period January 1, 1997 through Decem-  
21 ber 31, 1997; to determine the spending limitation for county fiscal  
22 year 2001, such percentage shall be applied to county personal income  
23 for the period January 1, 1998 through December 31, 1998; to determine  
24 the spending limitation for county fiscal year 2002, such percentage  
25 shall be applied to county personal income for the period January 1,  
26 1999 through December 31, 1999; to determine the spending limitation for  
27 county fiscal year 2003, such percentage shall be applied to county  
28 personal income for the period January 1, 2000 through December 31,  
29 2000; to determine the spending limitation for county fiscal year 2004,  
30 such percentage shall be applied to county personal income for the peri-  
31 od January 1, 2001 through December 31, 2001; to determine the spending  
32 limitation for county fiscal year 2005, such percentage shall be applied  
33 to county personal income for the period January 1, 2002 through Decem-  
34 ber 31, 2002; to determine the spending limitation for county fiscal  
35 year 2006, such percentage shall be applied to county personal income  
36 for the period January 1, 2003 through December 31, 2003; to determine  
37 the spending limitation for the county fiscal year 2007, such percentage  
38 shall be applied to county personal income for the period January 1,  
39 2004 through December 31, 2004; to determine the spending limitation for  
40 the county fiscal year 2008, such percentage shall be applied to county  
41 personal income for the period January 1, 2005 through December 31,  
42 2005; to determine the spending limitation for the county fiscal year  
43 2009, such percentage shall be applied to county personal income for the  
44 period January 1, 2006 through December 31, 2006; to determine the  
45 spending limitation for the county fiscal year 2010, such percentage  
46 shall be applied to county personal income for the period January 1,  
47 2007 through December 31, 2007; to determine the spending limitation for  
48 the county fiscal year 2011, such percentage shall be applied to county  
49 personal income for the period January 1, 2008 through December 31,  
50 2008; to determine the spending limitation for the county fiscal year  
51 2012, such percentage shall be applied to county personal income for the  
52 period January 1, 2009 through December 31, 2009; to determine the  
53 spending limitation for the county fiscal year 2013, such percentage  
54 shall be applied to county personal income for the period January 1,  
55 2010 through December 31, 2010; to determine the spending limitation for  
56 the county fiscal year 2014, such percentage shall be applied to county

1 personal income for the period January 1, 2011 through December 31,  
2 2011; to determine the spending limitation for the county fiscal year  
3 2015, such percentage shall be applied to county personal income for the  
4 period January 1, 2012 through December 31, 2012; [and] to determine the  
5 spending limitation for county fiscal year 2016, such percentage shall  
6 be applied to the county personal income for the period January 1, 2013  
7 through December 31, 2013; TO DETERMINE THE SPENDING LIMITATION FOR THE  
8 COUNTY FISCAL YEAR 2017, SUCH PERCENTAGE SHALL BE APPLIED TO COUNTY  
9 PERSONAL INCOME FOR THE PERIOD JANUARY 1, 2014 THROUGH DECEMBER 31,  
10 2014; AND TO DETERMINE THE SPENDING LIMITATION FOR COUNTY FISCAL YEAR  
11 2018, SUCH PERCENTAGE SHALL BE APPLIED TO THE COUNTY PERSONAL INCOME FOR  
12 THE PERIOD JANUARY 1, 2015 THROUGH DECEMBER 31, 2015.

13 b. The spending limitation shall serve as a statutory cap on county  
14 spending to be reflected in the tentative budget as well as the enacted  
15 budget for county fiscal years beginning in 1992.

16 S 7. Mandatory tax reduction. In the event that the county spending  
17 subject to the spending limitation exceeds such limitation in the adop-  
18 tive county budget for county fiscal year 1992, 1993, 1994, 1995, 1996,  
19 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008,  
20 2009, 2010, 2011, 2012, 2013, 2014, 2015 [or], 2016, 2017 OR 2018 then  
21 section 1262-b of the tax law shall be repealed.

22 S 16. This act shall take effect immediately, provided, however, that  
23 sections one through seven of this act shall be in full force and effect  
24 until May 31, [2016] 2018, provided, however, that if the county of  
25 Westchester imposes the tax authorized by section 1210 of the tax law in  
26 excess of three percent, then sections one through seven of this act  
27 shall be deemed repealed; provided that the commissioner of taxation and  
28 finance shall notify the legislative bill drafting commission upon the  
29 repeal of section 1262-b of the tax law pursuant to section seven of the  
30 Westchester county spending limitation act in order that the commission  
31 may maintain an accurate and timely effective data base of the official  
32 text of laws of the state of New York in furtherance of effecting the  
33 provisions of section 44 of the legislative law and section 70-b of the  
34 public officers law.

35 S 2. This act shall take effect immediately.