

5317

2015-2016 Regular Sessions

I N S E N A T E

May 13, 2015

Introduced by Sen. YOUNG -- 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 expiration of and amending the provisions authorizing the county of Chautauqua to impose additional sales and compensating use taxes

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

1 Section 1. Item (iv) of clause 38 of subparagraph (i) of the opening
2 paragraph of section 1210 of the tax law, as amended by chapter 223 of
3 the laws of 2013, is amended to read as follows:
4 (iv) one-half of one percent additional to the three percent rate
5 authorized above in this paragraph for such county for the period begin-
6 ning December first, two thousand ten and ending November thirtieth, two
7 thousand [fifteen] SEVENTEEN;
8 S 2. Clause 38 of subparagraph (i) of the opening paragraph of section
9 1210 of the tax law, as amended by chapter 174 of the laws of 2009, item
10 (iv) as amended by section one of this act, is amended to read as
11 follows:
12 (38) the county of Chautauqua is hereby further authorized and
13 empowered to adopt and amend local laws, ordinances or resolutions
14 imposing such taxes at a rate that is: (i) one and one-quarter percent
15 additional to the three percent rate authorized above in this paragraph
16 for such county for the period beginning March first, two thousand five
17 and ending August thirty-first, two thousand six; (ii) one percent addi-
18 tional to the three percent rate authorized above in this paragraph for
19 such county for the period beginning September first, two thousand six
20 and ending November thirtieth, two thousand seven; (iii) three-quarters
21 of one percent additional to the three percent rate authorized above in
22 this paragraph for such county for the period beginning December first,
23 two thousand seven and ending November thirtieth, two thousand ten;

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

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[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. 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 4. 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 5. 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 Novem-

ber 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 6. Section 1262-o of the tax law, as amended by section five 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

1 collections from the additional three-quarters of one percent to the
2 cities, towns and villages in the county on the basis of their respec-
3 tive populations, determined in accordance with the latest decennial
4 federal census or special population census taken pursuant to section
5 twenty of the general municipal law completed and published prior to the
6 end of the quarter for which the allocation is made, and allocate the
7 remainder of the net collections from the additional three-quarters of
8 one percent as follows: (1) to pay the county's expenses for Medicaid
9 and other expenses required by law; (2) to pay for local road and bridge
10 projects; (3) for the purposes of capital projects and repaying any
11 debts incurred for such capital projects in the county of Chautauqua
12 that are not otherwise paid for by revenue received from the mortgage
13 recording tax; and (4) for deposit into a reserve fund for bonded
14 indebtedness established pursuant to the general municipal law. Notwith-
15 standing any contrary provision of law, if the county of Chautauqua
16 imposes the additional one-half percent rate of sales and compensating
17 use taxes authorized by such section twelve hundred ten for all or any
18 of the period beginning December first, two thousand ten and ending
19 November thirtieth, two thousand [seventeen] FIFTEEN, the county shall
20 allocate three-tenths of the net collections from the additional one-
21 half of one percent to the cities, towns and villages in the county on
22 the basis of their respective populations, determined in accordance with
23 the latest decennial federal census or special population census taken
24 pursuant to section twenty of the general municipal law completed and
25 published prior to the end of the quarter for which the allocation is
26 made, and allocate the remainder of the net collections from the addi-
27 tional one-half of one percent as follows: (1) to pay the county's
28 expenses for Medicaid and other expenses required by law; (2) to pay for
29 local road and bridge projects; (3) for the purposes of capital projects
30 and repaying any debts incurred for such capital projects in the county
31 of Chautauqua that are not otherwise paid for by revenue received from
32 the mortgage recording tax; and (4) for deposit into a reserve fund for
33 bonded indebtedness established pursuant to the general municipal law.
34 NOTWITHSTANDING ANY CONTRARY PROVISION OF LAW, IF THE COUNTY OF CHAUTAU-
35 QUA IMPOSES THE ADDITIONAL ONE PERCENT RATE OF SALES AND COMPENSATING
36 USE TAXES AUTHORIZED BY SUCH SECTION TWELVE HUNDRED TEN FOR ALL OR ANY
37 OF THE PERIOD BEGINNING DECEMBER FIRST, TWO THOUSAND FIFTEEN AND ENDING
38 NOVEMBER THIRTIETH, TWO THOUSAND SEVENTEEN, THE COUNTY SHALL ALLOCATE
39 THREE-TWENTIETHS OF THE NET COLLECTIONS FROM THE ADDITIONAL ONE PERCENT
40 TO THE CITIES, TOWNS AND VILLAGES IN THE COUNTY ON THE BASIS OF THEIR
41 RESPECTIVE POPULATIONS, DETERMINED IN ACCORDANCE WITH THE LATEST DECEN-
42 NIAL FEDERAL CENSUS OR SPECIAL POPULATION CENSUS TAKEN PURSUANT TO
43 SECTION TWENTY OF THE GENERAL MUNICIPAL LAW COMPLETED AND PUBLISHED
44 PRIOR TO THE END OF THE QUARTER FOR WHICH THE ALLOCATION IS MADE, AND
45 ALLOCATE THE REMAINDER OF THE NET COLLECTIONS FROM THE ADDITIONAL ONE
46 PERCENT AS FOLLOWS: (1) TO PAY THE COUNTY'S EXPENSES FOR MEDICAID AND
47 OTHER EXPENSES REQUIRED BY LAW; (2) TO PAY FOR LOCAL ROAD AND BRIDGE
48 PROJECTS; (3) FOR THE PURPOSES OF CAPITAL PROJECTS AND REPAYING ANY
49 DEBTS INCURRED FOR SUCH CAPITAL PROJECTS IN THE COUNTY OF CHAUTAUQUA
50 THAT ARE NOT OTHERWISE PAID FOR BY REVENUE RECEIVED FROM THE MORTGAGE
51 RECORDING TAX; AND (4) FOR DEPOSIT INTO A RESERVE FUND FOR BONDED
52 INDEBTEDNESS ESTABLISHED PURSUANT TO THE GENERAL MUNICIPAL LAW. The net
53 collections from the additional rates imposed pursuant to this section
54 shall be deposited in a special fund to be created by such county sepa-
55 rate and apart from any other funds and accounts of the county to be
56 used for purposes above described.

1 S 7. The authorization to impose an additional one percent sales and
2 compensating use taxes granted to the county of Chautauqua pursuant to
3 section two of this act, and the provisions of sections three, four and
4 six of this act, on and after December 1, 2015, shall be contingent upon
5 the legislative body of such county submitting, by means of electronic
6 transmission, to the commissioner of taxation and finance, on or before
7 November 1, 2015, a statement that such legislative body has passed
8 legislation which provides for a real property tax levy for the county
9 of Chautauqua during the 2016 tax year which is 3 percent or greater
10 less than the real property tax levy for such purposes during the 2015
11 tax year, and also submits, by means of electronic transmission, to the
12 commissioner of taxation and finance, on or before November 20, 2015,
13 such proof as he or she shall determine to be suitable, that such legis-
14 lation has become a local law or ordinance, or adopted resolution.
15 Provided, further, that the authorization to impose an additional one
16 percent sales and compensating use taxes granted to the county of Chau-
17 tauqua pursuant to section two of this act, and the provisions of
18 sections three, four and six of this act, on and after December 1, 2016,
19 shall be contingent upon the legislative body of such county submitting,
20 by means of electronic transmission, to the commissioner of taxation and
21 finance, on or before November 1, 2016, a statement that such legisla-
22 tive body has passed legislation which provides for a real property tax
23 levy for the county of Chautauqua during the 2017 tax year which is 3
24 percent or greater less than the real property tax levy for such
25 purposes during the 2015 tax year, and also submits, by means of elec-
26 tronic transmission, to the commissioner of taxation and finance, on or
27 before November 20, 2016, such proof as he or she shall determine to be
28 suitable, that such legislation has become a local law or ordinance, or
29 adopted resolution. In the event the legislative body of Chautauqua
30 county fails to submit such statement on or before November 1, 2016
31 and/or such proof on or before November 20, 2016, sections two, three,
32 four and six of this act shall be REPEALED December 1, 2016.

33 S 8. This act shall take effect immediately, provided, however, that
34 sections two, three, four and six of this act shall take effect December
35 1, 2015, subject to the provisions of section seven of this act.
36 Provided, that the commissioner of taxation and finance shall notify the
37 legislative bill drafting commission upon the compliance or noncompli-
38 ance with the provisions of section seven of this act by the legislative
39 body of the county of Chautauqua in order that the commission may main-
40 tain an accurate and timely effective data base of the official text of
41 the laws of the state of New York in furtherance of effectuating the
42 provisions of section 44 of the legislative law and section 70-b of the
43 public officers law.