

5749

2015-2016 Regular Sessions

I N   A S S E M B L Y

March 4, 2015

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Introduced by M. of A. NOJAY -- read once and referred to the Committee  
on Ways and Means

AN ACT to amend the tax law, in relation to authorizing the county of  
Livingston to impose an additional one percent sales tax

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

1     Section 1. Clause 32 of subparagraph (i) of the opening paragraph of  
2     section 1210 of the tax law, as amended by chapter 230 of the laws of  
3     2013, is amended to read as follows:  
4     (32) the county of Livingston is hereby further authorized and  
5     empowered to adopt and amend local laws, ordinances or resolutions  
6     imposing such taxes at a rate which is one percent additional to the  
7     three percent rate authorized above in this paragraph for such county  
8     for the period beginning June first, two thousand three, and ending  
9     November thirtieth, two thousand [fifteen] SEVENTEEN;  
10    S 2. Section 1262-p of the tax law, as amended by chapter 230 of the  
11    laws of 2013, is amended to read as follows:  
12    S 1262-p. Disposition of net collections from the additional one  
13    percent rate of sales and compensating use taxes in the county of  
14    Livingston. Notwithstanding any contrary provision of law, if the coun-  
15    ty of Livingston imposes the additional one percent rate of sales and  
16    compensating use taxes authorized by section twelve hundred ten of this  
17    article for all or any portion of the period beginning June first, two  
18    thousand three and ending November thirtieth, two thousand [fifteen]  
19    SEVENTEEN, the county shall use all net collections from such additional  
20    one percent rate to pay the county's expenses for Medicaid. The net  
21    collections from the additional one percent rate imposed pursuant to  
22    this section shall be deposited in a special fund to be created by such  
23    county separate and apart from any other funds and accounts of the coun-  
24    ty. Any and all remaining net collections from such additional one  
25    percent tax, after the Medicaid expenses are paid, shall be deposited by  
26    the county of Livingston in the general fund of such county for any  
27    county purpose.  
28    S 3. This act shall take effect immediately.

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

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