

7098

2015-2016 Regular Sessions

I N   A S S E M B L Y

April 23, 2015

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

AN ACT to amend the tax law, in relation to continuing to authorize  
Niagara county 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 29 of subparagraph (i) of the opening paragraph of  
2     section 1210 of the tax law, as amended by chapter 219 of the laws of  
3     2013, is amended to read as follows:  
4     (29) the county of Niagara is hereby further authorized and empowered  
5     to adopt and amend local laws, ordinances or resolutions imposing such  
6     taxes at a rate which is one percent additional to the three percent  
7     rate authorized above in this paragraph for such county for the period  
8     beginning March first, two thousand three, and ending November thirti-  
9     eth, two thousand [fifteen] SEVENTEEN;  
10    S 2. Section 1262-n of the tax law, as amended by chapter 219 of the  
11    laws of 2013, is amended to read as follows:  
12    S 1262-n. Disposition of net collections from the additional one  
13    percent rate of sales and compensating use taxes in the county of  
14    Niagara. Notwithstanding any contrary provision of law, if the county  
15    of Niagara imposes the additional one percent rate of sales and compen-  
16    sating use taxes authorized by section twelve hundred ten of this arti-  
17    cle for all or any portion of the period beginning March 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

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

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1 percent tax, after the Medicaid expenses are paid, shall be deposited by  
2 the county of Niagara in the general fund of such county for any county  
3 purpose.  
4 S 3. This act shall take effect immediately.