

8312

2015-2016 Regular Sessions

I N A S S E M B L Y

June 19, 2015

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

AN ACT to amend the real property tax law, in relation to extending provisions of law relating to tax abatements for certain multiple dwellings (Part A); to amend the real property tax law, in relation to extending certain abatements (Part B); to amend the administrative code of the city of New York, in relation to extending the credit for general corporation tax paid (Part C); to amend the multiple dwelling law, in relation to application for coverage of interim multiple dwellings and residential units; and to repeal subdivision (h) of section 27 of chapter 4 of the laws of 2013 amending the real property tax law, relating to exemption from taxation to alterations and improvements to multiple dwellings to eliminate fire and health hazards relating thereto (Part D); to amend chapter 555 of the laws of 1982 amending the general business law and the administrative code of the city of New York relating to conversion of residential property to cooperative or condominium ownership in the city of New York, in relation to extending the effectiveness thereof; to amend chapter 402 of the laws of 1983 amending the general business law relating to conversion of rental residential property to cooperative or condominium ownership in certain municipalities in the counties of Nassau, Westchester and Rockland, in relation to extending the effectiveness thereof (Part E); and to amend the tax law, in relation to the temporary exemption from sales and use taxes for premises used for commercial office space in Lower Manhattan; and to amend part C of chapter 2 of the laws of 2005 amending the tax law relating to exemptions from sales and use taxes, in relation to the effectiveness thereof (Subpart A); to amend the general city law and the administrative code of the city of New York, in relation to extending the relocation and employment assistance program and the Lower Manhattan relocation and employment assistance program (Subpart B); to amend the general city law and the administrative code of the city of New York, in relation to extending the special rebates and discounts provided pursuant to the energy cost savings program and the Lower Manhattan energy program

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

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(Subpart C); to amend the administrative code of the city of New York, in relation to the amount of special reduction allowed (Subpart D); and to amend the real property tax law and the administrative code of the city of New York, in relation to extending the lower Manhattan commercial revitalization program (Subpart E) (Part F); to amend chapter 576 of the laws of 1974 amending the emergency housing rent control law relating to the control of and stabilization of rent in certain cases, the emergency housing rent control law, chapter 329 of the laws of 1963 amending the emergency housing rent control law relating to recontrol of rents in Albany, and the rent regulation reform act of 1997, in relation to extending the effectiveness thereof (Part G); to amend the tax law, in relation to the imposition of sales and compensating use taxes by the county of Albany (Subpart A); to amend the tax law, in relation to extending the expiration of the provisions authorizing the county of Allegany to impose an additional one and one-half percent sales and compensating use taxes (Subpart B); to amend the tax law, in relation to extending the expiration of provisions authorizing the county of Cattaraugus to impose an additional one percent of sales and compensating use taxes (Subpart C); to amend the tax law, in relation to extending the authorization of the county of Cayuga to impose an additional one percent of sales and compensating use taxes (Subpart D); 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 (Subpart E); to amend the tax law, in relation to extending the authorization of the county of Chemung to impose an additional one percent of sales and compensating use taxes (Subpart F); to amend the tax law, in relation to authorizing the county of Clinton to impose an additional rate of sales and compensating use tax (Subpart G); to amend the tax law, in relation to sales and compensating use tax in Columbia county (Subpart H); to amend the tax law, in relation to extending the authorization of the county of Delaware to impose an additional one percent of sales and compensating use taxes (Subpart I); to amend the tax law, in relation to sales and compensating use tax in Dutchess county (Subpart J); to amend the tax law, in relation to the imposition of additional rates of sales and compensating use taxes by Erie county (Subpart K); to amend the tax law, in relation to extending the expiration of the authority granted to the county of Franklin to impose an additional one percent of sales and compensating use taxes (Subpart L); to amend the tax law, in relation to the imposition of additional sales and compensating use tax in Fulton county (Subpart M); to amend the tax law, in relation to extending the expiration of the authorization to the county of Genesee to impose an additional one percent of sales and compensating use taxes (Subpart N); to amend the tax law, in relation to extending the authorization of the county of Hamilton to impose an additional one percent of sales and compensating use taxes (Subpart O); to amend the tax law, in relation to authorizing Jefferson county to impose an additional one percent rate of sales and compensating use taxes (Subpart P); to amend the tax law, in relation to authorizing the county of Lewis to impose an additional one percent of sales and compensating use taxes (Subpart Q); to amend the tax law, in relation to authorizing the county of Livingston to impose an additional one percent sales tax (Subpart R); to amend the tax law, in relation to extending the authorization of the county of Madison to impose an additional rate of sales and compensating use taxes (Subpart S); to amend the tax law, in relation

to the imposition of sales and compensating use taxes by the county of Monroe (Subpart T); to amend the tax law, in relation to the imposition of sales and compensating use taxes in Montgomery county (Subpart U); to amend the tax law, in relation to extending the authority of the county of Nassau to impose additional sales and compensating use taxes, and extending local government assistance programs in Nassau county (Subpart V); to amend the tax law, in relation to continuing to authorize Niagara county to impose an additional rate of sales and compensating use taxes (Subpart W); to amend the tax law, in relation to authorizing Oneida county to impose additional rates of sales and compensating use taxes and providing for allocation and distribution of a portion of net collections from such additional rates (Subpart X); to amend the tax law, in relation to extending the authorization of the county of Onondaga to impose an additional rate of sales and compensating use taxes (Subpart Y); to amend the tax law, in relation to extending the authorization for Ontario county to impose additional rates of sales and compensating use taxes (Subpart Z); to amend the tax law, in relation to extending the authority of the county of Orange to impose an additional rate of sales and compensating use taxes (Subpart AA); to amend the tax law, in relation to extending the period during which the county of Orleans is authorized to impose additional rates of sales and compensating use taxes (Subpart BB); to amend the tax law, in relation to extending the authorization of the county of Oswego to impose an additional one percent sales and compensating use tax (Subpart CC); to amend the tax law, in relation to the imposition of sales and compensating use taxes in Putnam county (Subpart DD); to amend the tax law, in relation to extending the authorization of the county of Rensselaer to impose an additional one percent of sales and compensating use taxes (Subpart EE); to amend the tax law, in relation to authorizing the county of Rockland to impose an additional rate of sales and compensating use taxes (Subpart FF); to amend the tax law, in relation to extending the authority of St. Lawrence county to impose sales tax (Subpart GG); to amend the tax law, in relation to the imposition of sales and compensating use tax in Schenectady county (Subpart HH); to amend the tax law, in relation to extending the authorization for imposition of additional sales tax in the county of Schoharie (Subpart II); to amend the tax law, in relation to extending the authorization of the county of Schuyler to impose an additional one percent of sales and compensating use taxes (Subpart JJ); to amend the tax law, in relation to extending the expiration of the authorization to the county of Seneca to impose an additional one percent sales and compensating use tax (Subpart KK); to amend the tax law, in relation to extending the authorization of the county of Steuben to impose an additional one percent of sales and compensating use taxes (Subpart LL); to amend the tax law, in relation to extending the authority of the county of Suffolk to impose an additional one percent of sales and compensating use tax (Subpart MM); to amend the tax law, in relation to extending authorization to impose certain taxes in the county of Sullivan (Subpart NN); to amend the tax law, in relation to extending the authorization of the county of Tioga to impose an additional one percent of sales and compensating use taxes (Subpart OO); to amend the tax law and chapter 200 of the laws of 2002 amending the tax law relating to certain tax rates imposed by the county of Ulster, in relation to extending the authority of the county of Ulster to impose an additional 1 percent sales and compensating use tax (Subpart PP); to amend the tax law, in relation to

extending the additional one percent sales tax for Wayne county (Subpart QQ); to amend the tax law, in relation to extending the expiration of the authorization to the county of Wyoming to impose an additional one percent sales and compensating use tax (Subpart RR); to amend the tax law, in relation to extending the authorization of the county of Yates to impose an additional one percent of sales and compensating use taxes (Subpart SS); to amend the tax law, in relation to extending the authorization of the city of Oswego to impose an additional rate of sales and compensating use taxes (Subpart TT); to amend chapter 89 of the laws of 2009 amending the tax law relating to the imposition of an occupancy tax in the city of Rye, in relation to extending the effectiveness thereof (Subpart UU); to amend chapter 405 of the laws of 2007, amending the tax law relating to increasing hotel/motel taxes in Chautauqua county, in relation to extending the expiration of such provisions (Subpart VV); to amend the tax law, in relation to extending the authority of the county of Nassau to impose hotel and motel taxes in Nassau county; and to amend chapter 179 of the laws of 2000, amending the tax law, relating to hotel and motel taxes in Nassau county and a surcharge on tickets to places of entertainment in such county, in relation to extending certain provisions thereof (Subpart WW); to amend the tax law, in relation to extending the expiration of the authority granted to the county of Suffolk to impose hotel and motel taxes (Subpart XX); to amend chapter 98 of the laws of 2009, amending the tax law relating to authorizing the county of Cattaraugus to impose an additional mortgage recording tax, in relation to extending the expiration thereof (Subpart YY); to amend chapter 489 of the laws of 2004, amending the tax law relating to the mortgage recording tax in the county of Fulton, in relation to the effectiveness of such chapter (Subpart ZZ); and to amend chapter 556 of the laws of 2007, amending the tax law, relating to the imposition of an additional real estate transfer tax within the county of Columbia, in relation to the effectiveness thereof (Subpart AAA) (Part H); and to amend chapter 91 of the laws of 2002 amending the education law and other laws relating to the reorganization of the New York city school construction authority, board of education and community boards, in relation to the effectiveness thereof; and to amend chapter 345 of the laws of 2009 amending the education law relating to the New York city board of education, chancellor, community councils and community superintendents, in relation to the effectiveness thereof (Part I)

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

1 Section 1. This act enacts into law major components of legislation
2 relating to real property tax abatements. Each component is wholly
3 contained within a Part identified as Parts A through I. The effective
4 date for each particular provision contained within such Part is set
5 forth in the last section of such Part. Any provision in any section
6 contained within a Part, including the effective date of the Part, which
7 makes a reference to a section "of this act", when used in connection
8 with that particular component, shall be deemed to mean and refer to the
9 corresponding section of the Part in which it is found. Section three of
10 this act sets forth the general effective date of this act.

1

PART A

2 Section 1. The opening paragraph of paragraph (a) of subdivision 1 of
3 section 489 of the real property tax law, as amended by chapter 4 of the
4 laws of 2013, is amended to read as follows:

5 Any city to which the multiple dwelling law is applicable, acting
6 through its local legislative body or other governing agency, is hereby
7 authorized and empowered, to and including January first, two thousand
8 [fifteen] SEVENTEEN, to adopt and amend local laws or ordinances provid-
9 ing that any increase in assessed valuation of real property shall be
10 exempt from taxation for local purposes, as provided herein, to the
11 extent such increase results from:

12 S 2. The closing paragraph of subparagraph 6 of paragraph (a) of
13 subdivision 1 of section 489 of the real property tax law, as amended by
14 chapter 4 of the laws of 2013, is amended to read as follows:

15 Such conversion, alterations or improvements shall be completed within
16 thirty months after the date on which same shall be started except that
17 such thirty month limitation shall not apply to conversions of residen-
18 tial units which are registered with the loft board in accordance with
19 article seven-C of the multiple dwelling law pursuant to subparagraph
20 one of this paragraph. Notwithstanding the foregoing, a sixty month
21 period for completion shall be available for alterations or improvements
22 undertaken by a housing development fund company organized pursuant to
23 article eleven of the private housing finance law, which are carried out
24 with the substantial assistance of grants, loans or subsidies from any
25 federal, state or local governmental agency or instrumentality or which
26 are carried out in a property transferred from such city if alterations
27 and improvements are completed within seven years after the date of
28 transfer. In addition, the local housing agency is hereby empowered to
29 grant an extension of the period of completion for any project carried
30 out with the substantial assistance of grants, loans or subsidies from
31 any federal, state or local governmental agency or instrumentality, if
32 such alterations or improvements are completed within sixty months from
33 commencement of construction. Provided, further, that such conversion,
34 alterations or improvements shall in any event be completed prior to
35 June thirtieth, two thousand [fifteen] SEVENTEEN. Exemption for conver-
36 sions, alterations or improvements pursuant to subparagraph one, two,
37 three or four of this paragraph shall continue for a period not to
38 exceed fourteen years and begin no sooner than the first quarterly tax
39 bill immediately following the completion of such conversion, alter-
40 ations or improvements. Exemption for alterations or improvements pursu-
41 ant to this subparagraph or subparagraph five of this paragraph shall
42 continue for a period not to exceed thirty-four years and shall begin no
43 sooner than the first quarterly tax bill immediately following the
44 completion of such alterations or improvements. Such exemption shall be
45 equal to the increase in the valuation which is subject to exemption in
46 full or proportionally under this subdivision for ten or thirty years,
47 whichever is applicable. After such period of time, the amount of such
48 exempted assessed valuation of such improvements shall be reduced by
49 twenty percent in each succeeding year until the assessed value of the
50 improvements are fully taxable. Provided, however, exemption for any
51 conversion, alterations or improvements which are aided by a loan or
52 grant under article eight, eight-A, eleven, twelve, fifteen or twenty-
53 two of the private housing finance law, section six hundred ninety-six-a
54 or section ninety-nine-h of the general municipal law, or section three
55 hundred twelve of the housing act of nineteen hundred sixty-four (42

1 U.S.C.A. 1452b), or the Cranston-Gonzalez national affordable housing
2 act (42 U.S.C.A. 12701 et. seq.), or started after July first, nineteen
3 hundred eighty-three by a housing development fund company organized
4 pursuant to article eleven of the private housing finance law which are
5 carried out with the substantial assistance of grants, loans or subsi-
6 dies from any federal, state or local governmental agency or instrumen-
7 tality or which are carried out in a property transferred from any city
8 and where alterations and improvements are completed within seven years
9 after the date of transfer may commence at the beginning of any tax
10 quarter subsequent to the start of such conversion, alterations or
11 improvements and prior to the completion of such conversion, alterations
12 or improvements.

13 S 3. This act shall take effect immediately; provided, however, that
14 if this act shall become law after June 30, 2015, then it shall be
15 deemed to have been in full force and effect on and after June 30, 2015.

16 PART B

17 Section 1. Paragraphs (a) and (b) of subdivision 2 of section 467-a of
18 the real property tax law, as amended by chapter 4 of the laws of 2013,
19 are amended to read as follows:

20 (a) In a city having a population of one million or more, dwelling
21 units owned by unit owners who, as of the applicable taxable status
22 date, own no more than three dwelling units in any one property held in
23 the condominium form of ownership, shall be eligible to receive a
24 partial abatement of real property taxes, as set forth in paragraphs
25 (c), (d), (d-1), (d-2), (d-3), (d-4), (d-5) and (d-6) of this subdivi-
26 sion; provided, however, that a property held in the condominium form of
27 ownership that is receiving complete or partial real property tax
28 exemption or tax abatement pursuant to any other provision of this chap-
29 ter or any other state or local law, except as provided in paragraph (f)
30 of this subdivision, shall not be eligible to receive a partial abate-
31 ment pursuant to this section; and provided, further, that sponsors
32 shall not be eligible to receive a partial abatement pursuant to this
33 section; and provided, further, that in the fiscal [year] YEARS commenc-
34 ing in calendar years two thousand twelve, two thousand thirteen, [or]
35 two thousand fourteen, TWO THOUSAND FIFTEEN, OR TWO THOUSAND SIXTEEN no
36 more than a maximum of three dwelling units owned by any unit owner in a
37 single building, one of which must be the primary residence of such unit
38 owner, shall be eligible to receive a partial abatement pursuant to
39 paragraphs (d-1), (d-2), (d-3) and (d-4) of this [section] SUBDIVISION.

40 (b) In a city having a population of one million or more, dwelling
41 units owned by tenant-stockholders who, as of the applicable taxable
42 status date, own no more than three dwelling units in any one property
43 held in the cooperative form of ownership, shall be eligible to receive
44 a partial abatement of real property taxes, as set forth in paragraphs
45 (c), (d), (d-1), (d-2), (d-3), (d-4), (d-5) and (d-6) of this subdivi-
46 sion; provided, however, that a property held in the cooperative form of
47 ownership that is receiving complete or partial real property tax
48 exemption or tax abatement pursuant to any other provision of this chap-
49 ter or any other state or local law, except as provided in paragraph (f)
50 of this subdivision, shall not be eligible to receive a partial abate-
51 ment pursuant to this section; and provided, further, that sponsors
52 shall not be eligible to receive a partial abatement pursuant to this
53 section; and provided, further, that in the fiscal [year] YEARS commenc-
54 ing in calendar years two thousand twelve, two thousand thirteen [or],

1 two thousand fourteen, TWO THOUSAND FIFTEEN, OR TWO THOUSAND SIXTEEN no
2 more than a maximum of three dwelling units owned by any tenant-stock-
3 holder in a single building, one of which must be the primary residence
4 of such tenant-stockholder, shall be eligible to receive a partial
5 abatement pursuant to paragraphs (d-1), (d-2), (d-3) and (d-4) of this
6 [section] SUBDIVISION. For purposes of this section, a tenant-stock-
7 holder of a cooperative apartment corporation shall be deemed to own the
8 dwelling unit which is represented by his or her shares of stock in such
9 corporation. Any abatement so granted shall be credited by the appropri-
10 ate taxing authority against the tax due on the property as a whole. The
11 reduction in real property taxes received thereby shall be credited by
12 the cooperative apartment corporation against the amount of such taxes
13 attributable to eligible dwelling units at the time of receipt.

14 S 2. Paragraphs (d-1), (d-2), (d-3) and (d-4) of subdivision 2 of
15 section 467-a of the real property tax law, as added by chapter 4 of the
16 laws of 2013, are amended to read as follows:

17 (d-1) In the fiscal years commencing in calendar [year] YEARS two
18 thousand twelve, two thousand thirteen and two thousand fourteen, eligi-
19 ble dwelling units in property whose average unit assessed value is less
20 than or equal to fifty thousand dollars shall receive a partial abate-
21 ment of the real property taxes attributable to or due on such dwelling
22 units of twenty-five percent, twenty-six and one-half percent and twen-
23 ty-eight and one-tenth percent respectively. IN THE FISCAL YEARS
24 COMMENCING IN CALENDAR YEARS TWO THOUSAND FIFTEEN AND TWO THOUSAND
25 SIXTEEN, ELIGIBLE DWELLING UNITS IN PROPERTY WHOSE AVERAGE UNIT ASSESSED
26 VALUE IS LESS THAN OR EQUAL TO FIFTY THOUSAND DOLLARS SHALL RECEIVE A
27 PARTIAL ABATEMENT OF THE REAL PROPERTY TAXES ATTRIBUTABLE TO OR DUE ON
28 SUCH DWELLING UNITS OF TWENTY-EIGHT AND ONE-TENTH PERCENT.

29 (d-2) In the fiscal years commencing in calendar [year] YEARS two
30 thousand twelve, two thousand thirteen and two thousand fourteen, eligi-
31 ble dwelling units in property whose average unit assessed value is more
32 than fifty thousand dollars, but less than or equal to fifty-five thou-
33 sand dollars, shall receive a partial abatement of the real property
34 taxes attributable to or due on such dwelling units of twenty-two and
35 one-half percent, twenty-three and eight-tenths percent and twenty-five
36 and two-tenths percent respectively. IN THE FISCAL YEARS COMMENCING IN
37 CALENDAR YEARS TWO THOUSAND FIFTEEN AND TWO THOUSAND SIXTEEN, ELIGIBLE
38 DWELLING UNITS IN PROPERTY WHOSE AVERAGE UNIT ASSESSED VALUE IS MORE
39 THAN FIFTY THOUSAND DOLLARS, BUT LESS THAN OR EQUAL TO FIFTY-FIVE THOU-
40 SAND DOLLARS, SHALL RECEIVE A PARTIAL ABATEMENT OF THE REAL PROPERTY
41 TAXES ATTRIBUTABLE TO OR DUE ON SUCH DWELLING UNITS OF TWENTY-FIVE AND
42 TWO-TENTHS PERCENT.

43 (d-3) In the fiscal years commencing in calendar [year] YEARS two
44 thousand twelve, two thousand thirteen and two thousand fourteen, eligi-
45 ble dwelling units in property whose average unit assessed value is more
46 than fifty-five thousand dollars, but less than or equal to sixty thou-
47 sand dollars, shall receive a partial abatement of the real property
48 taxes attributable to or due on such dwelling units of twenty percent,
49 twenty-one and two-tenths percent, and twenty-two and five-tenths
50 percent respectively. IN THE FISCAL YEARS COMMENCING IN CALENDAR YEARS
51 TWO THOUSAND FIFTEEN AND TWO THOUSAND SIXTEEN, ELIGIBLE DWELLING UNITS
52 IN PROPERTY WHOSE AVERAGE UNIT ASSESSED VALUE IS MORE THAN FIFTY-FIVE
53 THOUSAND DOLLARS, BUT LESS THAN OR EQUAL TO SIXTY THOUSAND DOLLARS,
54 SHALL RECEIVE A PARTIAL ABATEMENT OF THE REAL PROPERTY TAXES ATTRIBUT-
55 ABLE TO OR DUE ON SUCH DWELLING UNITS OF TWENTY-TWO AND FIVE-TENTHS
56 PERCENT.

(d-4) In the fiscal years commencing in calendar [year] YEARS two thousand twelve, two thousand thirteen [and], two thousand fourteen, TWO THOUSAND FIFTEEN AND TWO THOUSAND SIXTEEN, eligible dwelling units in property whose average unit assessed value is more than sixty thousand dollars shall receive a partial abatement of the real property taxes attributable to or due on such dwelling units of seventeen and one-half percent.

S 3. Paragraph (a) of subdivision 3 of section 467-a of the real property tax law, as amended by chapter 4 of the laws of 2013, is amended to read as follows:

(a) An application for an abatement pursuant to this section for the fiscal year commencing in calendar year nineteen hundred ninety-six shall be made no later than the fifteenth day of September, nineteen hundred ninety-six. An application for an abatement pursuant to this section for the fiscal year commencing in calendar year nineteen hundred ninety-seven shall be made no later than the first day of April, nineteen hundred ninety-seven. An application for an abatement pursuant to this section for the fiscal year commencing in calendar year nineteen hundred ninety-eight shall be made no later than the first day of April, nineteen hundred ninety-eight. An application for an abatement pursuant to this section for the fiscal year commencing in calendar year nineteen hundred ninety-nine shall be made in accordance with this subdivision and subdivision three-a of this section. An application for an abatement pursuant to this section for the fiscal year commencing in calendar year two thousand shall be made no later than the fifteenth day of February, two thousand. An application for an abatement pursuant to this section for the fiscal year commencing in calendar year two thousand one shall be made in accordance with this subdivision and subdivision three-b of this section. An application for an abatement pursuant to this section for the fiscal year commencing in calendar year two thousand two shall be made no later than the fifteenth day of February, two thousand two. An application for an abatement pursuant to this section for the fiscal year commencing in calendar year two thousand three shall be made no later than the fifteenth day of February, two thousand three. An application for an abatement pursuant to this section for the fiscal year commencing in calendar year two thousand four shall be made in accordance with this subdivision and subdivision three-c of this section. An application for an abatement pursuant to this section for the fiscal year commencing in calendar year two thousand five shall be made no later than the fifteenth day of February, two thousand five. An application for an abatement pursuant to this section for the fiscal year commencing in calendar year two thousand six shall be made no later than the fifteenth day of February, two thousand six. An application for an abatement pursuant to this section for the fiscal year commencing in calendar year two thousand seven shall be made no later than the fifteenth day of February, two thousand seven. An application for abatement pursuant to this section for the fiscal year commencing in calendar year two thousand eight shall be made in accordance with this subdivision and subdivision three-d of this section. An application for an abatement pursuant to this section for the fiscal year commencing in calendar year two thousand nine shall be made no later than the fifteenth day of February, two thousand nine. An application for an abatement pursuant to this section for the fiscal year commencing in calendar year two thousand ten shall be made no later than the fifteenth day of February, two thousand ten. An application for an abatement pursuant to this section for the fiscal year commencing in calendar year

1 two thousand eleven shall be made no later than the fifteenth day of
2 February, two thousand eleven. An application for an abatement pursuant
3 to this section for the fiscal years commencing in calendar years two
4 thousand twelve and two thousand thirteen shall be made in accordance
5 with subdivision three-e of this section. The date or dates by which
6 applications for an abatement pursuant to this section shall be made for
7 the fiscal [year] YEARS beginning in calendar [year] YEARS two thousand
8 fourteen, TWO THOUSAND FIFTEEN AND TWO THOUSAND SIXTEEN shall be estab-
9 lished by the commissioner of finance by rule, provided that such date
10 or dates shall not be later than the fifteenth day of February for such
11 calendar [year] YEARS.

12 S 4. This act shall take effect immediately.

13

PART C

14 Section 1. Subparagraph (A) of paragraph 2 of subdivision (f) of
15 section 11-1706 of the administrative code of the city of New York, as
16 added by chapter 4 of the laws of 2013, is amended to read as follows:

17 (A) Subject to the limitations set forth in subparagraphs (B) and (C)
18 of this paragraph, the credit allowed to a taxpayer for a taxable year
19 under this subdivision shall be determined as follows:

20 (i) For taxable years beginning on or after January first, two thou-
21 sand fourteen and before July first, two thousand [fifteen] SEVENTEEN:

22 (I) If the city taxable income is thirty-five thousand dollars or
23 less, the amount of the credit shall be one hundred percent of the
24 amount determined in paragraph three of this subdivision.

25 (II) If the city taxable income is greater than thirty-five thousand
26 dollars but less than one hundred thousand dollars, the amount of the
27 credit shall be a percentage of the amount determined in paragraph three
28 of this subdivision, such percentage to be determined by subtracting
29 from one hundred percent, a percentage determined by subtracting thir-
30 ty-five thousand dollars from city taxable income, dividing the result
31 by sixty-five thousand dollars and multiplying by one hundred percent.

32 (III) If the city taxable income is one hundred thousand dollars or
33 greater, no credit shall be allowed.

34 (IV) Provided further that for any taxable year of a taxpayer for
35 which this credit is effective that encompasses days occurring after
36 June thirtieth, two thousand [fifteen] SEVENTEEN, the amount of the
37 credit determined in item (I) or (II) of this clause shall be multiplied
38 by a fraction, the numerator of which is the number of days in the
39 taxpayer's taxable year occurring on or before June thirtieth, two thou-
40 sand [fifteen] SEVENTEEN, and the denominator of which is the number of
41 days in the taxpayer's taxable year.

42 S 2. This act shall take effect immediately.

43

PART D

44 Section 1. Section 282-a of the multiple dwelling law, as amended by
45 chapter 159 of the laws of 2011, is amended to read as follows:

46 S 282-a. [Limitation on applications] APPLICATIONS for coverage of
47 interim multiple dwellings and residential units. 1. All applications
48 for registration as an interim multiple dwelling or for coverage of
49 residential units under this article shall be filed with the loft board
50 within six months after the date the loft board shall have adopted all
51 rules or regulations necessary in order to implement the provisions of
52 chapter one hundred forty-seven of the laws of two thousand ten,

1 PROVIDED, HOWEVER, THAT APPLICATIONS FOR REGISTRATION AS AN INTERIM
2 MULTIPLE DWELLING OR FOR COVERAGE OF RESIDENTIAL UNITS UNDER THIS ARTI-
3 CLE, MAY ALSO BE FILED FOR A TWO YEAR PERIOD FROM THE EFFECTIVE DATE OF
4 THE CHAPTER OF THE LAWS OF TWO THOUSAND FIFTEEN THAT AMENDED THIS
5 SECTION. The loft board may subsequently amend such rules and regu-
6 lations but such amendments shall not recommence the time period in
7 which applications may be filed. [Notwithstanding any other provision
8 of this article, after such date no further applications for registra-
9 tion or coverage as an interim multiple dwelling or for coverage under
10 this article shall be accepted for owners or occupants of buildings that
11 would otherwise qualify as interim multiple dwellings or for coverage
12 pursuant to this article.]

13 2. Where any occupant has filed an application for coverage pursuant
14 to this article and has received a docket number from the loft board, it
15 shall be unlawful for an owner to cause or intend to cause such occupant
16 to vacate, surrender or waive any rights in relation to such occupancy,
17 due to repeated interruptions or discontinuances of essential services,
18 or an interruption or discontinuance of an essential service for an
19 extended duration or of such significance as to substantially impair
20 habitability of such unit, at any time before the loft board has made a
21 final determination, including appeals, to approve or deny such applica-
22 tion. This [subdivision] SECTION shall not grant any rights of continued
23 occupancy other than those otherwise granted by law. Any agreement that
24 waives or limits the benefits of this [subdivision] SECTION shall be
25 deemed void as against public policy. In addition to any other remedies
26 provided in this article for failure to be in compliance, in article
27 eight of this chapter, or in the regulations promulgated by the loft
28 board, an occupant who has filed an application with the loft board for
29 coverage under this article may[, no later than thirty-six months after
30 the loft board shall have adopted rules and regulations as set forth in
31 subdivision one of this section,] commence an action or proceeding in a
32 court of competent jurisdiction, which notwithstanding any other
33 provision of law shall include the housing part of the New York city
34 civil court, to enforce the provisions of this [subdivision] SECTION.

35 S 2. Paragraph (vi) of subdivision 1 of section 284 of the multiple
36 dwelling law, as amended by chapter 4 of the laws of 2013, is amended to
37 read as follows:

38 (vi) Notwithstanding the provisions of paragraphs (i) through (v) of
39 this subdivision the owner of an interim multiple dwelling made subject
40 to this article by subdivision five of section two hundred eighty-one of
41 this article (A) shall file an alteration application [within nine
42 months from the effective date of the chapter of the laws of two thou-
43 sand ten which amended this subparagraph] ON OR BEFORE MARCH
44 TWENTY-FIRST, TWO THOUSAND ELEVEN, or, for units that became subject to
45 this article pursuant to the chapter of the laws of two thousand thir-
46 teen which amended this paragraph, [within nine months of the promulga-
47 tion of all necessary rules and regulations pursuant to section two
48 hundred eighty-two-a of this article] ON OR BEFORE JUNE ELEVENTH, TWO
49 THOUSAND FOURTEEN, OR, FOR UNITS IN AN INTERIM MULTIPLE DWELLING THAT
50 WERE LISTED ON AN APPLICATION FOR COVERAGE OR REGISTRATION FILED WITH
51 THE LOFT BOARD PURSUANT TO THIS ARTICLE OR IN A COURT PLEADING AFTER
52 MARCH ELEVENTH, TWO THOUSAND FOURTEEN, WITHIN NINE MONTHS OF EITHER THE
53 DATE OF THE INITIAL APPLICATION FOR COVERAGE OR THE DATE OF THE LOFT
54 BOARD'S ISSUANCE OF AN INTERIM MULTIPLE DWELLING NUMBER OR THE DATE OF
55 THE SERVICE OF THE PLEADING, WHICHEVER IS EARLIER, and (B) shall take
56 all reasonable and necessary action to obtain an approved alteration

1 permit [within twelve months from such effective date] ON OR BEFORE JUNE
2 TWENTY-FIRST, TWO THOUSAND ELEVEN, or, for units that became subject to
3 this article pursuant to the chapter of the laws of two thousand thir-
4 teen which amended this paragraph, [within twelve months of the promul-
5 gation of all necessary rules and regulations pursuant to section two
6 hundred eighty-two-a of this article] ON OR BEFORE SEPTEMBER ELEVENTH,
7 TWO THOUSAND FOURTEEN, OR, FOR UNITS IN AN INTERIM MULTIPLE DWELLING
8 THAT WERE LISTED ON AN APPLICATION FOR COVERAGE OR REGISTRATION FILED
9 WITH THE LOFT BOARD PURSUANT TO THIS ARTICLE OR IN A COURT PLEADING
10 AFTER MARCH ELEVENTH, TWO THOUSAND FOURTEEN, WITHIN TWELVE MONTHS OF
11 EITHER THE DATE OF THE INITIAL APPLICATION FOR COVERAGE OR THE DATE OF
12 THE LOFT BOARD'S ISSUANCE OF AN INTERIM MULTIPLE DWELLING NUMBER OR THE
13 DATE OF THE SERVICE OF THE PLEADING, WHICHEVER IS EARLIER, and (C) shall
14 achieve compliance with the standards of safety and fire protection set
15 forth in article seven-B of this chapter for the residential portions of
16 the building within eighteen months from obtaining such alteration
17 permit, and (D) shall take all reasonable and necessary action to obtain
18 a certificate of occupancy as a class A multiple dwelling for the resi-
19 dential portions of the building or structure [within thirty months from
20 such effective date] ON OR BEFORE DECEMBER TWENTY-FIRST, TWO THOUSAND
21 TWELVE, or for units that became subject to this article pursuant to the
22 chapter of the laws of two thousand thirteen which amended this para-
23 graph [within thirty months of the promulgation of all necessary rules
24 and regulations pursuant to section two hundred eighty-two-a of this
25 article] ON OR BEFORE MARCH ELEVENTH, TWO THOUSAND SIXTEEN, OR, FOR
26 UNITS IN AN INTERIM MULTIPLE DWELLING THAT WERE LISTED ON AN APPLICATION
27 FOR COVERAGE OR REGISTRATION FILED WITH THE LOFT BOARD PURSUANT TO THIS
28 ARTICLE OR IN A COURT PLEADING AFTER MARCH ELEVENTH, TWO THOUSAND
29 SIXTEEN, WITHIN THIRTY MONTHS OF EITHER THE DATE OF THE INITIAL APPLICA-
30 TION FOR COVERAGE OR THE DATE OF THE LOFT BOARD'S ISSUANCE OF AN INTERIM
31 MULTIPLE DWELLING NUMBER OR THE DATE OF THE SERVICE OF THE PLEADING,
32 WHICHEVER IS EARLIER. The loft board may, upon good cause shown, and
33 upon proof of compliance with the standards of safety and fire
34 protection set forth in article seven-B of this chapter, twice extend
35 the time of compliance with the requirement to obtain a residential
36 certificate of occupancy for periods not to exceed twelve months each.
37 S 3. Subdivision (h) of section 27 of chapter 4 of the laws of 2013
38 amending the real property tax law relating to exemption from taxation
39 to alterations and improvements to multiple dwellings to eliminate fire
40 and health hazards, is REPEALED.
41 S 4. This act shall take effect immediately, provided, however, that
42 if this act shall become law after June 29, 2015, then it shall be
43 deemed to have been in full force and effect on and after June 30, 2015.

44

PART E

45 Section 1. Section 10 of chapter 555 of the laws of 1982 amending the
46 general business law and the administrative code of the city of New York
47 relating to conversion of residential property to cooperative or condo-
48 minium ownership in the city of New York, as amended by chapter 19 of
49 the laws of 2015, is amended to read as follows:
50 S 10. This act shall take effect immediately; provided, that the
51 provisions of sections one, two and nine of this act shall remain in
52 full force and effect only until and including June [23] 15, [2015]
53 2017; provided further that the provisions of section three of this act
54 shall remain in full force and effect only so long as the public emer-

1 agency requiring the regulation and control of residential rents and
2 evictions continues as provided in subdivision 3 of section 1 of the
3 local emergency housing rent control act; provided further that the
4 provisions of sections four, five, six and seven of this act shall
5 expire in accordance with the provisions of section 26-520 of the admin-
6 istrative code of the city of New York as such section of the adminis-
7 trative code is, from time to time, amended; provided further that the
8 provisions of section 26-511 of the administrative code of the city of
9 New York, as amended by this act, which the New York City Department of
10 Housing Preservation and Development must find are contained in the code
11 of the real estate industry stabilization association of such city in
12 order to approve it, shall be deemed contained therein as of the effec-
13 tive date of this act; and provided further that any plan accepted for
14 filing by the department of law on or before the effective date of this
15 act shall continue to be governed by the provisions of section 352-eeee
16 of the general business law as they had existed immediately prior to the
17 effective date of this act.

18 S 2. Section 4 of chapter 402 of the laws of 1983 amending the general
19 business law relating to conversion of rental residential property to
20 cooperative or condominium ownership in certain municipalities in the
21 counties of Nassau, Westchester and Rockland, as amended by chapter 19
22 of the laws of 2015, is amended to read as follows:

23 S 4. This act shall take effect immediately; provided, that the
24 provisions of sections one and three of this act shall remain in full
25 force and effect only until and including June [23] 15, [2015] 2017; and
26 provided further that any plan accepted for filing by the department of
27 law on or before the effective date of this act shall continue to be
28 governed by the provisions of section 352-eee of the general business
29 law as they had existed immediately prior to the effective date of this
30 act.

31 S 3. This act shall take effect immediately, provided, however, that
32 if this act shall become a law after June 23, 2015, then it shall be
33 deemed to have been in full force and effect on and after June 23, 2015.

34 PART F

35 Section 1. This act enacts into law major components of legislation
36 relating to Lower Manhattan and the city of New York. Each component is
37 wholly contained within a Subpart identified as Subparts A through E.
38 The effective date for each particular provision contained within such
39 Subpart is set forth in the last section of such Subpart. Any provision
40 in any section contained within a Subpart, including the effective date
41 of the Subpart, which makes a reference to a section "of this act", when
42 used in connection with that particular component, shall be deemed to
43 mean and refer to the corresponding section of the Subpart in which it
44 is found.

45 SUBPART A

46 Section 1. Subparagraph (A) of paragraph 7 of subdivision (ee) of
47 section 1115 of the tax law, as amended by section 1 of subpart A of
48 part GG of chapter 59 of the laws of 2014, is amended to read as
49 follows:

50 (A) "Tenant" means a person who, as lessee, enters into a space lease
51 with a landlord for a term of ten years or more commencing on or after
52 September first, two thousand five, but not later than, in the case of a

1 space lease with respect to leased premises located in eligible areas as
2 defined in clause (i) of subparagraph (D) of this paragraph, September
3 first, two thousand [fifteen] SEVENTEEN and, in the case of a space
4 lease with respect to leased premises located in eligible areas as
5 defined in clause (ii) of subparagraph (D) of this paragraph not later
6 than September first, two thousand [seventeen] NINETEEN, of premises for
7 use as commercial office space in buildings located or to be located in
8 the eligible areas. A person who currently occupies premises for use as
9 commercial office space under an existing lease in a building in the
10 eligible areas shall not be eligible for exemption under this subdivi-
11 sion unless such existing lease, in the case of a space lease with
12 respect to leased premises located in eligible areas as defined in
13 clause (i) of subparagraph (D) of this paragraph expires according to
14 its terms before September first, two thousand [fifteen] SEVENTEEN or
15 such existing lease, in the case of a space lease with respect to leased
16 premises located in eligible areas as defined in clause (ii) of subpara-
17 graph (D) of this paragraph and such person enters into a space lease,
18 for a term of ten years or more commencing on or after September first,
19 two thousand five, of premises for use as commercial office space in a
20 building located or to be located in the eligible areas, provided that
21 such space lease with respect to leased premises located in eligible
22 areas as defined in clause (i) of subparagraph (D) of this paragraph
23 commences no later than September first, two thousand [fifteen] SEVEN-
24 TEEN, and provided that such space lease with respect to leased premises
25 located in eligible areas as defined in clause (ii) of subparagraph (D)
26 of this paragraph commences no later than September first, two thousand
27 [seventeen] NINETEEN and provided, further, that such space lease shall
28 expire no earlier than ten years after the expiration of the original
29 lease.

30 S 2. Section 2 of part C of chapter 2 of the laws of 2005 amending
31 the tax law relating to exemptions from sales and use taxes, as amended
32 by section 2 of subpart A of part GG of chapter 59 of the laws of 2014,
33 is amended to read as follows:

34 S 2. This act shall take effect September 1, 2005 and shall expire and
35 be deemed repealed on December 1, [2018] 2020, and shall apply to sales
36 made, uses occurring and services rendered on or after such effective
37 date, in accordance with the applicable transitional provisions of
38 sections 1106 and 1217 of the tax law; except that clause (i) of subpar-
39 agraph (D) of paragraph seven of subdivision (ee) of section 1115 of the
40 tax law, as added by section one of this act, shall expire and be deemed
41 repealed December 1, [2016] 2018.

42 S 3. This act shall take effect immediately and shall be deemed to
43 have been in full force and effect after June 30, 2015; provided, howev-
44 er, that the amendment to subparagraph (A) of paragraph 7 of subdivision
45 (ee) of section 1115 of the tax law made by section one of this act
46 shall not affect the repeal of such subdivision and shall be deemed
47 repealed therewith.

48 SUBPART B

49 Section 1. Subdivision (b) of section 25-z of the general city law, as
50 amended by section 1 of subpart D of part GG of chapter 59 of the laws
51 of 2014, is amended to read as follows:

52 (b) No eligible business shall be authorized to receive a credit under
53 any local law enacted pursuant to this article until the premises with
54 respect to which it is claiming the credit meet the requirements in the

1 definition of eligible premises and until it has obtained a certifi-
2 cation of eligibility from the mayor of such city or an agency desig-
3 nated by such mayor, and an annual certification from such mayor or an
4 agency designated by such mayor as to the number of eligible aggregate
5 employment shares maintained by such eligible business that may qualify
6 for obtaining a tax credit for the eligible business' taxable year. Any
7 written documentation submitted to such mayor or such agency or agencies
8 in order to obtain any such certification shall be deemed a written
9 instrument for purposes of section 175.00 of the penal law. Such local
10 law may provide for application fees to be determined by such mayor or
11 such agency or agencies. No such certification of eligibility shall be
12 issued under any local law enacted pursuant to this article to an eligi-
13 ble business on or after July first, two thousand [fifteen] SEVENTEEN
14 unless:

15 (1) prior to such date such business has purchased, leased or entered
16 into a contract to purchase or lease particular premises or a parcel on
17 which will be constructed such premises or already owned such premises
18 or parcel;

19 (2) prior to such date improvements have been commenced on such prem-
20 ises or parcel, which improvements will meet the requirements of subdivi-
21 sion (e) of section twenty-five-y of this article relating to expendi-
22 tures for improvements;

23 (3) prior to such date such business submits a preliminary application
24 for a certification of eligibility to such mayor or such agency or agen-
25 cies with respect to a proposed relocation to such particular premises;
26 and

27 (4) such business relocates to such particular premises not later than
28 thirty-six months or, in a case in which the expenditures made for the
29 improvements specified in paragraph two of this subdivision are in
30 excess of fifty million dollars within seventy-two months from the date
31 of submission of such preliminary application.

32 S 2. Subdivision (b) of section 25-ee of the general city law, as
33 amended by section 2 of subpart D of part GG of chapter 59 of the laws
34 of 2014, is amended to read as follows:

35 (b) No eligible business or special eligible business shall be author-
36 ized to receive a credit against tax under any local law enacted pursu-
37 ant to this article until the premises with respect to which it is
38 claiming the credit meet the requirements in the definition of eligible
39 premises and until it has obtained a certification of eligibility from
40 the mayor of such city or any agency designated by such mayor, and an
41 annual certification from such mayor or an agency designated by such
42 mayor as to the number of eligible aggregate employment shares main-
43 tained by such eligible business or such special eligible business that
44 may qualify for obtaining a tax credit for the eligible business' taxa-
45 ble year. No special eligible business shall be authorized to receive a
46 credit against tax under the provisions of this article unless the
47 number of relocated employee base shares calculated pursuant to subdivi-
48 sion (o) of section twenty-five-dd of this article is equal to or great-
49 er than the lesser of twenty-five percent of the number of New York city
50 base shares calculated pursuant to subdivision (p) of such section and
51 two hundred fifty employment shares. Any written documentation submitted
52 to such mayor or such agency or agencies in order to obtain any such
53 certification shall be deemed a written instrument for purposes of
54 section 175.00 of the penal law. Such local law may provide for applica-
55 tion fees to be determined by such mayor or such agency or agencies. No
56 certification of eligibility shall be issued under any local law enacted

pursuant to this article to an eligible business on or after July first, two thousand [fifteen] SEVENTEEN unless:

(1) prior to such date such business has purchased, leased or entered into a contract to purchase or lease premises in the eligible Lower Manhattan area or a parcel on which will be constructed such premises;

(2) prior to such date improvements have been commenced on such premises or parcel, which improvements will meet the requirements of subdivision (e) of section twenty-five-dd of this article relating to expenditures for improvements;

(3) prior to such date such business submits a preliminary application for a certification of eligibility to such mayor or such agency or agencies with respect to a proposed relocation to such premises; and

(4) such business relocates to such premises as provided in subdivision (j) of section twenty-five-dd of this article not later than thirty-six months or, in a case in which the expenditures made for the improvements specified in paragraph two of this subdivision are in excess of fifty million dollars within seventy-two months from the date of submission of such preliminary application.

S 3. Subdivision (b) of section 22-622 of the administrative code of the city of New York, as amended by section 3 of subpart D of part GG of chapter 59 of the laws of 2014, is amended to read as follows:

(b) No eligible business shall be authorized to receive a credit against tax or a reduction in base rent subject to tax under the provisions of this chapter, and of title eleven of the code as described in subdivision (a) of this section, until the premises with respect to which it is claiming the credit meet the requirements in the definition of eligible premises and until it has obtained a certification of eligibility from the mayor or an agency designated by the mayor, and an annual certification from the mayor or an agency designated by the mayor as to the number of eligible aggregate employment shares maintained by such eligible business that may qualify for obtaining a tax credit for the eligible business' taxable year. Any written documentation submitted to the mayor or such agency or agencies in order to obtain any such certification shall be deemed a written instrument for purposes of section 175.00 of the penal law. Application fees for such certifications shall be determined by the mayor or such agency or agencies. No certification of eligibility shall be issued to an eligible business on or after July first, two thousand [fifteen] SEVENTEEN unless:

(1) prior to such date such business has purchased, leased or entered into a contract to purchase or lease particular premises or a parcel on which will be constructed such premises or already owned such premises or parcel;

(2) prior to such date improvements have been commenced on such premises or parcel which improvements will meet the requirements of subdivision (e) of section 22-621 of this chapter relating to expenditures for improvements;

(3) prior to such date such business submits a preliminary application for a certification of eligibility to such mayor or such agency or agencies with respect to a proposed relocation to such particular premises; and

(4) such business relocates to such particular premises not later than thirty-six months or, in a case in which the expenditures made for improvements specified in paragraph two of this subdivision are in excess of fifty million dollars within seventy-two months from the date of submission of such preliminary application.

1 S 4. Subdivision (b) of section 22-624 of the administrative code of
2 the city of New York, as amended by section 4 of subpart D of part GG of
3 chapter 59 of the laws of 2014, is amended to read as follows:

4 (b) No eligible business or special eligible business shall be author-
5 ized to receive a credit against tax under the provisions of this chap-
6 ter, and of title eleven of the code as described in subdivision (a) of
7 this section, until the premises with respect to which it is claiming
8 the credit meet the requirements in the definition of eligible premises
9 and until it has obtained a certification of eligibility from the mayor
10 or an agency designated by the mayor, and an annual certification from
11 the mayor or an agency designated by the mayor as to the number of
12 eligible aggregate employment shares maintained by such eligible busi-
13 ness or special eligible business that may qualify for obtaining a tax
14 credit for the eligible business' taxable year. No special eligible
15 business shall be authorized to receive a credit against tax under the
16 provisions of this chapter and of title eleven of the code unless the
17 number of relocated employee base shares calculated pursuant to subdivi-
18 sion (o) of section 22-623 of this chapter is equal to or greater than
19 the lesser of twenty-five percent of the number of New York city base
20 shares calculated pursuant to subdivision (p) of such section 22-623,
21 and two hundred fifty employment shares. Any written documentation
22 submitted to the mayor or such agency or agencies in order to obtain any
23 such certification shall be deemed a written instrument for purposes of
24 section 175.00 of the penal law. Application fees for such certif-
25 ications shall be determined by the mayor or such agency or agencies. No
26 certification of eligibility shall be issued to an eligible business on
27 or after July first, two thousand [fifteen] SEVENTEEN unless:

28 (1) prior to such date such business has purchased, leased or entered
29 into a contract to purchase or lease premises in the eligible Lower
30 Manhattan area or a parcel on which will be constructed such premises;

31 (2) prior to such date improvements have been commenced on such prem-
32 ises or parcel, which improvements will meet the requirements of subdivi-
33 sion (e) of section 22-623 of this chapter relating to expenditures
34 for improvements;

35 (3) prior to such date such business submits a preliminary application
36 for a certification of eligibility to such mayor or such agency or agen-
37 cies with respect to a proposed relocation to such premises; and

38 (4) such business relocates to such premises not later than thirty-six
39 months or, in a case in which the expenditures made for the improvements
40 specified in paragraph two of this subdivision are in excess of fifty
41 million dollars within seventy-two months from the date of submission of
42 such preliminary application.

43 S 5. This act shall take effect immediately and shall be deemed to
44 have been in full force and effect after June 30, 2015.

45 SUBPART C

46 Section 1. Paragraph 1 of subdivision (b) of section 25-s of the
47 general city law, as amended by section 1 of subpart E of part GG of
48 chapter 59 of the laws of 2014, is amended to read as follows:

49 (1) non-residential premises that are wholly contained in property
50 that is eligible to obtain benefits under title two-D or two-F of arti-
51 cle four of the real property tax law, or would be eligible to receive
52 benefits under such article except that such property is exempt from
53 real property taxation and the requirements of paragraph (b) of subdivi-
54 sion seven of section four hundred eighty-nine-dddd of such title two-D,

1 or the requirements of subparagraph (ii) of paragraph (b) of subdivision
2 five of section four hundred eighty-nine-cccccc of such title two-F,
3 whichever is applicable, have not been satisfied, provided that applica-
4 tion for such benefits was made after May third, nineteen hundred eight-
5 y-five and prior to July first, two thousand [fifteen] SEVENTEEN, that
6 construction or renovation of such premises was described in such appli-
7 cation, that such premises have been substantially improved by such
8 construction or renovation so described, that the minimum required
9 expenditure as defined in such title two-D or two-F, whichever is appli-
10 cable, has been made, and that such real property is located in an
11 eligible area; or

12 S 2. Paragraph 3 of subdivision (b) of section 25-s of the general
13 city law, as amended by section 2 of subpart E of part GG of chapter 59
14 of the laws of 2014, is amended to read as follows:

15 (3) non-residential premises that are wholly contained in real proper-
16 ty that has obtained approval after October thirty-first, two thousand
17 and prior to July first, two thousand [fifteen] SEVENTEEN for financing
18 by an industrial development agency established pursuant to article
19 eighteen-A of the general municipal law, provided that such financing
20 has been used in whole or in part to substantially improve such premises
21 (by construction or renovation), and that expenditures have been made
22 for improvements to such real property in excess of ten per centum of
23 the value at which such real property was assessed for tax purposes for
24 the tax year in which such improvements commenced, that such expendi-
25 tures have been made within thirty-six months after the earlier of (i)
26 the issuance by such agency of bonds for such financing, or (ii) the
27 conveyance of title to such property to such agency, and that such real
28 property is located in an eligible area; or

29 S 3. Paragraph 5 of subdivision (b) of section 25-s of the general
30 city law, as amended by section 3 of subpart E of part GG of chapter 59
31 of the laws of 2014, is amended to read as follows:

32 (5) non-residential premises that are wholly contained in real proper-
33 ty owned by such city or the New York state urban development corpo-
34 ration, or a subsidiary thereof, a lease for which was approved in
35 accordance with the applicable provisions of the charter of such city or
36 by the board of directors of such corporation, and such approval was
37 obtained after October thirty-first, two thousand and prior to July
38 first, two thousand [fifteen] SEVENTEEN, provided, however, that such
39 premises were constructed or renovated subsequent to such approval, that
40 expenditures have been made subsequent to such approval for improvements
41 to such real property (by construction or renovation) in excess of ten
42 per centum of the value at which such real property was assessed for tax
43 purposes for the tax year in which such improvements commenced, that
44 such expenditures have been made within thirty-six months after the
45 effective date of such lease, and that such real property is located in
46 an eligible area; or

47 S 4. Paragraph 2 of subdivision (c) of section 25-t of the general
48 city law, as amended by section 4 of subpart E of part GG of chapter 59
49 of the laws of 2014, is amended to read as follows:

50 (2) No eligible energy user, qualified eligible energy user, on-site
51 cogenerator, or clean on-site cogenerator shall receive a rebate pursu-
52 ant to this article until it has obtained a certification from the
53 appropriate city agency in accordance with a local law enacted pursuant
54 to this section. No such certification for a qualified eligible energy
55 user shall be issued on or after November first, two thousand. No such
56 certification of any other eligible energy user, on-site cogenerator, or

1 clean on-site cogenerator shall be issued on or after July first, two
2 thousand [fifteen] SEVENTEEN.

3 S 5. Paragraph 1 of subdivision (a) of section 25-aa of the general
4 city law, as amended by section 5 of subpart E of part GG of chapter 59
5 of the laws of 2014, is amended to read as follows:

6 (1) is eligible to obtain benefits under title two-D or two-F of arti-
7 cle four of the real property tax law, or would be eligible to receive
8 benefits under such title except that such property is exempt from real
9 property taxation and the requirements of paragraph (b) of subdivision
10 seven of section four hundred eighty-nine-dddd of such title two-D, or
11 the requirements of subparagraph (ii) of paragraph (b) of subdivision
12 five of section four hundred eighty-nine-cccccc of such title two-F,
13 whichever is applicable, of the real property tax law have not been
14 satisfied, provided that application for such benefits was made after
15 the thirtieth day of June, nineteen hundred ninety-five and before the
16 first day of July, two thousand [fifteen] SEVENTEEN, that construction
17 or renovation of such building or structure was described in such appli-
18 cation, that such building or structure has been substantially improved
19 by such construction or renovation, and (i) that the minimum required
20 expenditure as defined in such title has been made, or (ii) where there
21 is no applicable minimum required expenditure, the building was
22 constructed within such period or periods of time established by title
23 two-D or two-F, whichever is applicable, of article four of the real
24 property tax law for construction of a new building or structure; or

25 S 6. Paragraphs 2 and 3 of subdivision (a) of section 25-aa of the
26 general city law, as amended by section 6 of subpart E of part GG of
27 chapter 59 of the laws of 2014, are amended to read as follows:

28 (2) has obtained approval after the thirtieth day of June, nineteen
29 hundred ninety-five and before the first day of July, two thousand
30 [fifteen] SEVENTEEN, for financing by an industrial development agency
31 established pursuant to article eighteen-A of the general municipal law,
32 provided that such financing has been used in whole or in part to
33 substantially improve such building or structure by construction or
34 renovation, that expenditures have been made for improvements to such
35 real property in excess of twenty per centum of the value at which such
36 real property was assessed for tax purposes for the tax year in which
37 such improvements commenced, and that such expenditures have been made
38 within thirty-six months after the earlier of (i) the issuance by such
39 agency of bonds for such financing, or (ii) the conveyance of title to
40 such building or structure to such agency; or

41 (3) is owned by the city of New York or the New York state urban
42 development corporation, or a subsidiary corporation thereof, a lease
43 for which was approved in accordance with the applicable provisions of
44 the charter of such city or by the board of directors of such corpo-
45 ration, as the case may be, and such approval was obtained after the
46 thirtieth day of June, nineteen hundred ninety-five and before the first
47 day of July, two thousand [fifteen] SEVENTEEN, provided that expendi-
48 tures have been made for improvements to such real property in excess of
49 twenty per centum of the value at which such real property was assessed
50 for tax purposes for the tax year in which such improvements commenced,
51 and that such expenditures have been made within thirty-six months after
52 the effective date of such lease; or

53 S 7. Subdivision (f) of section 25-bb of the general city law, as
54 amended by section 7 of subpart E of part GG of chapter 59 of the laws
55 of 2014, is amended to read as follows:

1 (f) Application and certification. An owner or lessee of a building or
2 structure located in an eligible revitalization area, or an agent of
3 such owner or lessee, may apply to such department of small business
4 services for certification that such building or structure is an eligi-
5 ble building or targeted eligible building meeting the criteria of
6 subdivision (a) or (q) of section twenty-five-aa of this article.
7 Application for such certification must be filed after the thirtieth day
8 of June, nineteen hundred ninety-five and before a building permit is
9 issued for the construction or renovation required by such subdivisions
10 and before the first day of July, two thousand [fifteen] SEVENTEEN,
11 provided that no certification for a targeted eligible building shall be
12 issued after October thirty-first, two thousand. Such application shall
13 identify expenditures to be made that will affect eligibility under such
14 subdivision (a) or (q). Upon completion of such expenditures, an appli-
15 cant shall supplement such application to provide information (i) estab-
16 lishing that the criteria of such subdivision (a) or (q) have been met;
17 (ii) establishing a basis for determining the amount of special rebates,
18 including a basis for an allocation of the special rebate among eligible
19 revitalization area energy users purchasing or otherwise receiving ener-
20 gy services from an eligible redistributor of energy or a qualified
21 eligible redistributor of energy; and (iii) supporting an allocation of
22 charges for energy services between eligible charges and other charges.
23 Such department shall certify a building or structure as an eligible
24 building or targeted eligible building after receipt and review of such
25 information and upon a determination that such information establishes
26 that the building or structure qualifies as an eligible building or
27 targeted eligible building. Such department shall mail such certif-
28 ication or notice thereof to the applicant upon issuance. Such certif-
29 ication shall remain in effect provided the eligible redistributor of
30 energy or qualified eligible redistributor of energy reports any changes
31 that materially affect the amount of the special rebates to which it is
32 entitled or the amount of reduction required by subdivision (c) of this
33 section in an energy services bill of an eligible revitalization area
34 energy user and otherwise complies with the requirements of this arti-
35 cle. Such department shall notify the private utility or public utility
36 service required to make a special rebate to such redistributor of the
37 amount of such special rebate established at the time of certification
38 and any changes in such amount and any suspension or termination by such
39 department of certification under this subdivision. Such department may
40 require some or all of the information required as part of an applica-
41 tion or other report be provided by a licensed engineer.

42 S 8. Paragraph 1 of subdivision (i) of section 22-601 of the adminis-
43 trative code of the city of New York, as amended by section 8 of subpart
44 E of part GG of chapter 59 of the laws of 2014, is amended to read as
45 follows:

46 (1) Non-residential premises that are wholly contained in property
47 that is eligible to obtain benefits under part four or part five of
48 subchapter two of chapter two of title eleven of this code, or would be
49 eligible to receive benefits under such chapter except that such proper-
50 ty is exempt from real property taxation and the requirements of para-
51 graph two of subdivision g of section 11-259 of this code, or the
52 requirements of subparagraph (b) of paragraph two of subdivision e of
53 section 11-270 of this code, whichever is applicable, have not been
54 satisfied, provided that application for such benefits was made after
55 May third, nineteen hundred eighty-five and prior to July first, two
56 thousand [fifteen] SEVENTEEN, that construction or renovation of such

premises was described in such application, that such premises have been substantially improved by such construction or renovation so described, that the minimum required expenditure as defined in such part four or part five, whichever is applicable, has been made, and that such real property is located in an eligible area; or

S 9. Paragraph 3 of subdivision (i) of section 22-601 of the administrative code of the city of New York, as amended by section 9 of subpart E of part GG of chapter 59 of the laws of 2014, is amended to read as follows:

(3) non-residential premises that are wholly contained in real property that has obtained approval after October thirty-first, two thousand and prior to July first, two thousand [fifteen] SEVENTEEN for financing by an industrial development agency established pursuant to article eighteen-A of the general municipal law, provided that such financing has been used in whole or in part to substantially improve such premises (by construction or renovation), and that expenditures have been made for improvements to such real property in excess of ten per centum of the value at which such real property was assessed for tax purposes for the tax year in which such improvements commenced, that such expenditures have been made within thirty-six months after the earlier of (i) the issuance by such agency of bonds for such financing, or (ii) the conveyance of title to such property to such agency, and that such real property is located in an eligible area; or

S 10. Paragraph 5 of subdivision (i) of section 22-601 of the administrative code of the city of New York, as amended by section 10 of subpart E of part GG of chapter 59 of the laws of 2014, is amended to read as follows:

(5) non-residential premises that are wholly contained in real property owned by such city or the New York state urban development corporation, or a subsidiary thereof, a lease for which was approved in accordance with the applicable provisions of the charter of such city or by the board of directors of such corporation, and such approval was obtained after October thirty-first, two thousand and prior to July first, two thousand [fifteen] SEVENTEEN, provided, however, that such premises were constructed or renovated subsequent to such approval, that expenditures have been made subsequent to such approval for improvements to such real property (by construction or renovation) in excess of ten per centum of the value at which such real property was assessed for tax purposes for the tax year in which such improvements commenced, that such expenditures have been made within thirty-six months after the effective date of such lease, and that such real property is located in an eligible area; or

S 11. Paragraph 1 of subdivision (c) of section 22-602 of the administrative code of the city of New York, as amended by section 11 of subpart E of part GG of chapter 59 of the laws of 2014, is amended to read as follows:

(1) No eligible energy user, qualified eligible energy user, on-site cogenerator, clean on-site cogenerator or special eligible energy user shall receive a rebate pursuant to this chapter until it has obtained a certification as an eligible energy user, qualified eligible energy user, on-site cogenerator, clean on-site cogenerator or special eligible energy user, respectively, from the commissioner of small business services. No such certification for a qualified eligible energy user shall be issued on or after July first, two thousand three. No such certification of any other eligible energy user, on-site cogenerator or clean on-site cogenerator shall be issued on or after July first, two

1 thousand [fifteen] SEVENTEEN. The commissioner of small business
2 services, after notice and hearing, may revoke a certification issued
3 pursuant to this subdivision where it is found that eligibility criteria
4 have not been met or that compliance with conditions for continued
5 eligibility has not been maintained. The corporation counsel may main-
6 tain a civil action to recover an amount equal to any benefits improper-
7 ly obtained.

8 S 12. This act shall take effect immediately and shall be deemed to
9 have been in full force and effect after June 30, 2015.

10 SUBPART D

11 Section 1. Subparagraph (b-2) of paragraph 2 of subdivision i of
12 section 11-704 of the administrative code of the city of New York, as
13 amended by section 1 of subpart F of part GG of chapter 59 of the laws
14 of 2014, is amended to read as follows:

15 (b-2) The amount of the special reduction allowed by this subdivision
16 with respect to a lease other than a sublease commencing between July
17 first, two thousand five and June thirtieth, two thousand [fifteen]
18 SEVENTEEN with an initial or renewal lease term of at least five years
19 shall be determined as follows:

20 (i) For the base year the amount of such special reduction shall be
21 equal to the base rent for the base year.

22 (ii) For the first, second, third and fourth twelve-month periods
23 following the base year the amount of such special reduction shall be
24 equal to the lesser of (A) the base rent for each such twelve-month
25 period or (B) the base rent for the base year.

26 S 2. This act shall take effect immediately and shall be deemed to
27 have been in full force and effect after June 30, 2015.

28 SUBPART E

29 Section 1. Subdivisions 5 and 9 of section 499-a of the real property
30 tax law, as amended by section 1 of subpart B of part GG of chapter 59
31 of the laws of 2014, are amended to read as follows:

32 5. "Benefit period." The period commencing with the first day of the
33 month immediately following the rent commencement date and terminating
34 no later than sixty months thereafter, provided, however, that with
35 respect to a lease commencing on or after April first, nineteen hundred
36 ninety-seven with an initial lease term of less than five years, but not
37 less than three years, the period commencing with the first day of the
38 month immediately following the rent commencement date and terminating
39 no later than thirty-six months thereafter. Notwithstanding the forego-
40 ing sentence, a benefit period shall expire no later than March thirty-
41 first, two thousand [twenty-two] TWENTY-THREE.

42 9. "Eligibility period." The period commencing April first, nineteen
43 hundred ninety-five and terminating March thirty-first, two thousand
44 [sixteen] SEVENTEEN.

45 S 2. Paragraph (a) of subdivision 3 of section 499-c of the real prop-
46 erty tax law, as amended by section 2 of subpart B of part GG of chapter
47 59 of the laws of 2014, is amended to read as follows:

48 (a) For purposes of determining whether the amount of expenditures
49 required by subdivision one of this section have been satisfied, expend-
50 itures on improvements to the common areas of an eligible building shall
51 be included only if work on such improvements commenced and the expendi-
52 tures are made on or after April first, nineteen hundred ninety-five and

1 on or before September thirtieth, two thousand [sixteen] SEVENTEEN;
2 provided, however, that expenditures on improvements to the common areas
3 of an eligible building made prior to three years before the lease
4 commencement date shall not be included.

5 S 3. Subdivision 8 of section 499-d of the real property tax law, as
6 amended by section 3 of subpart B of part GG of chapter 59 of the laws
7 of 2014, is amended to read as follows:

8 8. Leases commencing on or after April first, nineteen hundred nine-
9 ty-seven shall be subject to the provisions of this title as amended by
10 chapter six hundred twenty-nine of the laws of nineteen hundred ninety-
11 seven, chapter one hundred eighteen of the laws of two thousand one,
12 chapter four hundred forty of the laws of two thousand three, chapter
13 sixty of the laws of two thousand seven, chapter twenty-two of the laws
14 of two thousand ten [and the] chapter FIFTY-NINE of the laws of two
15 thousand fourteen AND THE CHAPTER OF THE LAWS OF TWO THOUSAND FIFTEEN
16 that [added] AMENDED this phrase. Notwithstanding any other provision of
17 law to the contrary, with respect to leases commencing on or after April
18 first, nineteen hundred ninety-seven, an application for a certificate
19 of abatement shall be considered timely filed if filed within one
20 hundred eighty days following the lease commencement date or within
21 sixty days following the date chapter six hundred twenty-nine of the
22 laws of nineteen hundred ninety-seven became a law, whichever is later.

23 S 4. Subparagraph (a) of paragraph 2 of subdivision i of section
24 11-704 of the administrative code of the city of New York, as amended by
25 section 4 of subpart B of part GG of chapter 59 of the laws of 2014, is
26 amended to read as follows:

27 (a) An eligible tenant of eligible taxable premises shall be allowed a
28 special reduction in determining the taxable base rent for such eligible
29 taxable premises. Such special reduction shall be allowed with respect
30 to the rent for such eligible taxable premises for a period not exceed-
31 ing sixty months or, with respect to a lease commencing on or after
32 April first, nineteen hundred ninety-seven with an initial lease term of
33 less than five years, but not less than three years, for a period not
34 exceeding thirty-six months, commencing on the rent commencement date
35 applicable to such eligible taxable premises, provided, however, that in
36 no event shall any special reduction be allowed for any period beginning
37 after March thirty-first, two thousand [twenty-two] TWENTY-THREE. For
38 purposes of applying such special reduction, the base rent for the base
39 year shall, where necessary to determine the amount of the special
40 reduction allowable with respect to any number of months falling within
41 a tax period, be prorated by dividing the base rent for the base year by
42 twelve and multiplying the result by such number of months.

43 S 5. This act shall take effect immediately.

44 S 2. Severability clause. If any clause, sentence, paragraph, subdivi-
45 sion, section or part of this act shall be adjudged by any court of
46 competent jurisdiction to be invalid, such judgment shall not affect,
47 impair, or invalidate the remainder thereof, but shall be confined in
48 its operation to the clause, sentence, paragraph, subdivision, section
49 or part thereof directly involved in the controversy in which such judg-
50 ment shall have been rendered. It is hereby declared to be the intent of
51 the legislature that this act would have been enacted even if such
52 invalid provisions had not been included herein.

53 S 3. This act shall take effect immediately provided, however, that
54 the applicable effective date of Subparts A through E of this act shall
55 be as specifically set forth in the last section of such Subparts.

1

PART G

2 Section 1. Section 17 of chapter 576 of the laws of 1974 amending the
3 emergency housing rent control law relating to the control of and
4 stabilization of rent in certain cases, as amended by chapter 19 of the
5 laws of 2015, is amended to read as follows:

6 S 17. Effective date. This act shall take effect immediately and
7 shall remain in full force and effect until and including the [twenty-
8 third] FIFTEENTH day of June [2015] 2017; except that sections two and
9 three shall take effect with respect to any city having a population of
10 one million or more and section one shall take effect with respect to
11 any other city, or any town or village whenever the local legislative
12 body of a city, town or village determines the existence of a public
13 emergency pursuant to section three of the emergency tenant protection
14 act of nineteen seventy-four, as enacted by section four of this act,
15 and provided that the housing accommodations subject on the effective
16 date of this act to stabilization pursuant to the New York city rent
17 stabilization law of nineteen hundred sixty-nine shall remain subject to
18 such law upon the expiration of this act.

19 S 2. Subdivision 2 of section 1 of chapter 274 of the laws of 1946
20 constituting the emergency housing rent control law, as amended by chap-
21 ter 19 of the laws of 2015, is amended to read as follows:

22 2. The provisions of this act, and all regulations, orders and
23 requirements thereunder shall remain in full force and effect until and
24 including June [23] 15, [2015] 2017.

25 S 3. Section 2 of chapter 329 of the laws of 1963 amending the emer-
26 gency housing rent control law relating to recontrol of rents in Albany,
27 as amended by chapter 19 of the laws of 2015, is amended to read as
28 follows:

29 S 2. This act shall take effect immediately and the provisions of
30 subdivision 6 of section 12 of the emergency housing rent control law,
31 as added by this act, shall remain in full force and effect until and
32 including June [23] 15, [2015] 2017.

33 S 4. Subdivision 6 of section 46 of chapter 116 of the laws of 1997
34 constituting the rent regulation reform act of 1997, as amended by chap-
35 ter 19 of the laws of 2015, is amended to read as follows:

36 6. sections twenty-eight, twenty-eight-a, twenty-eight-b and twenty-
37 eight-c of this act shall expire and be deemed repealed after June [23]
38 15, [2015] 2017;

39 S 5. This act shall take effect immediately, provided, however, that
40 if this act shall become a law after June 23, 2015, then it shall be
41 deemed to have been in full force and effect on and after June 23, 2015.

42

PART H

43 Section 1. This act enacts into law components of legislation which
44 are necessary to implement the provisions relating to the prosecution of
45 misconduct by public officials. Each component is wholly contained with-
46 in a Subpart identified as Subparts A through AAA. The effective date
47 for each particular provisions contained within such Subpart is set
48 forth in the last section of such Subpart. Any provision in any section
49 contained within a Subpart, including the effective date of the Subpart,
50 which makes a reference to a section "of this act", when used in
51 connection with that particular component, shall be deemed to mean and
52 refer to the corresponding section of the Subpart in which it is found.

1 Section three of this act sets forth the general effective date of this
2 act.

3 SUBPART A

4 Section 1. Clause 10 of subparagraph (i) of the opening paragraph of
5 section 1210 of the tax law, as amended by chapter 211 of the laws of
6 2013, is amended to read as follows:

7 (10) the county of Albany is hereby further authorized and empowered
8 to adopt and amend local laws, ordinances or resolutions imposing such
9 taxes at a rate which is one percent additional to the three percent
10 rate authorized above in this paragraph for such county for the period
11 beginning September first, nineteen hundred ninety-two and ending Novem-
12 ber thirtieth, two thousand [fifteen] SEVENTEEN;

13 S 2. Notwithstanding any inconsistent provision of law, if the county
14 of Albany imposes the additional one percent rate of sales and compen-
15 sating use taxes authorized by section one of this act for any portion
16 of the period during which the county is so authorized to impose such
17 additional one percent rate of such taxes, then such county of Albany
18 shall allocate and distribute quarterly to the cities and the area in
19 the county outside the cities the same proportion of net collections
20 attributable to such additional one percent rate of such taxes as such
21 county is allocating and distributing the net collections from the coun-
22 ty's three percent rate of such taxes as of the date this act shall have
23 become a law, and such portion of net collections attributable to such
24 additional one percent rate of such taxes shall be allocated and
25 distributed to the towns and villages in such county in the same manner
26 as the net collections attributable to such county's three percent rate
27 of such taxes are allocated and distributed to such towns and villages
28 as of the date this act shall have become a law. In the event that any
29 city in the county of Albany exercises its prior right to impose tax
30 pursuant to section 1224 of the tax law, then the county of Albany shall
31 not be required to allocate and distribute net collections in accordance
32 with the previous sentence for any period of time during which any such
33 city tax is in effect.

34 S 3. This act shall take effect immediately.

35 SUBPART B

36 Section 1. Clause 8 of subparagraph (i) of the opening paragraph of
37 section 1210 of the tax law, as amended by chapter 329 of the laws of
38 2013, is amended to read as follows:

39 (8) the county of Allegany is hereby further authorized and empowered
40 to adopt and amend local laws, ordinances or resolutions imposing such
41 taxes at a rate which is: (i) one percent additional to the three
42 percent rate authorized above in this paragraph for such county for the
43 period beginning December first, nineteen hundred eighty-six and ending
44 November thirtieth, two thousand four; and (ii) one and one-half percent
45 additional to the three percent rate authorized above in this paragraph
46 for such county for the period beginning December first, two thousand
47 four and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

48 S 2. This act shall take effect immediately.

49 SUBPART C

1 Section 1. Clause 5 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 208 of the laws of
3 2013, is amended to read as follows:

4 (5) the county of Cattaraugus 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 March first, nineteen hundred eighty-six and
9 ending November thirtieth, two thousand [fifteen] SEVENTEEN;

10 S 2. This act shall take effect immediately.

11 SUBPART D

12 Section 1. Clause 9 of subparagraph (i) of the opening paragraph of
13 section 1210 of the tax law, as amended by chapter 218 of the laws of
14 2013, is amended to read as follows:

15 (9) the county of Cayuga is hereby further authorized and empowered to
16 adopt and amend local laws, ordinances or resolutions imposing such
17 taxes at a rate which is one percent additional to the three percent
18 rate authorized above in this paragraph for such county for the period
19 beginning September first, nineteen hundred ninety-two and ending Novem-
20 ber thirtieth, two thousand [fifteen] SEVENTEEN;

21 S 2. This act shall take effect immediately.

22 SUBPART E

23 Section 1. Item (iv) of clause 38 of subparagraph (i) of the opening
24 paragraph of section 1210 of the tax law, as amended by chapter 223 of
25 the laws of 2013, is amended to read as follows:

26 (iv) one-half of one percent additional to the three percent rate
27 authorized above in this paragraph for such county for the period begin-
28 ning December first, two thousand ten and ending November thirtieth, two
29 thousand [fifteen] SEVENTEEN;

30 S 2. Clause 38 of subparagraph (i) of the opening paragraph of section
31 1210 of the tax law, as amended by chapter 174 of the laws of 2009, item
32 (iv) as amended by section one of this act, is amended to read as
33 follows:

34 (38) the county of Chautauqua is hereby further authorized and
35 empowered to adopt and amend local laws, ordinances or resolutions
36 imposing such taxes at a rate that is: (i) one and one-quarter percent
37 additional to the three percent rate authorized above in this paragraph
38 for such county for the period beginning March first, two thousand five
39 and ending August thirty-first, two thousand six; (ii) one percent addi-
40 tional to the three percent rate authorized above in this paragraph for
41 such county for the period beginning September first, two thousand six
42 and ending November thirtieth, two thousand seven; (iii) three-quarters
43 of one percent additional to the three percent rate authorized above in
44 this paragraph for such county for the period beginning December first,
45 two thousand seven and ending November thirtieth, two thousand ten;
46 [and] (iv) one-half of one percent additional to the three percent rate
47 authorized above in this paragraph for such county for the period begin-
48 ning December first, two thousand ten and ending November thirtieth, two
49 thousand [seventeen] FIFTEEN; AND (V) ONE PERCENT ADDITIONAL TO THE
50 THREE PERCENT RATE AUTHORIZED ABOVE IN THIS CLAUSE FOR SUCH COUNTY FOR
51 THE PERIOD BEGINNING DECEMBER FIRST, TWO THOUSAND FIFTEEN AND ENDING
52 NOVEMBER THIRTIETH, TWO THOUSAND SEVENTEEN;

1 S 3. Clause 38 of subparagraph (i) of the opening paragraph of section
2 1210 of the tax law, as amended by section two of this act, is amended
3 to read as follows:

4 (38) the county of Chautauqua is hereby further authorized and
5 empowered to adopt and amend local laws, ordinances or resolutions
6 imposing such taxes at a rate that is: (i) one and one-quarter percent
7 additional to the three percent rate authorized above in this paragraph
8 for such county for the period beginning March first, two thousand five
9 and ending August thirty-first, two thousand six; (ii) one percent addi-
10 tional to the three percent rate authorized above in this paragraph for
11 such county for the period beginning September first, two thousand six
12 and ending November thirtieth, two thousand seven; (iii) three-quarters
13 of one percent additional to the three percent rate authorized above in
14 this paragraph for such county for the period beginning December first,
15 two thousand seven and ending November thirtieth, two thousand ten; (iv)
16 one-half of one percent additional to the three percent rate authorized
17 above in this paragraph for such county for the period beginning Decem-
18 ber first, two thousand ten and ending November thirtieth, two thousand
19 fifteen; [and] (v) one percent additional to the three percent rate
20 authorized above in this clause for such county for the period beginning
21 December first, two thousand fifteen and ending November thirtieth, two
22 thousand [seventeen] SIXTEEN; AND (VI) ONE-HALF OF ONE PERCENT ADDI-
23 TIONAL TO THE THREE PERCENT RATE AUTHORIZED ABOVE IN THIS CLAUSE FOR
24 SUCH COUNTY FOR THE PERIOD BEGINNING DECEMBER FIRST, TWO THOUSAND
25 SIXTEEN AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND SEVENTEEN;

26 S 4. Subparagraph (iii) of the opening paragraph of section 1210 of
27 the tax law, as separately amended by chapters 191, 217 and 325 of the
28 laws of 2013, is amended to read as follows:

29 (iii) the maximum rate referred to in section twelve hundred twenty-
30 four of this article shall be calculated without reference to the
31 following additional rates authorized in subparagraphs (i) and (ii) of
32 this paragraph: one and one-half percent for the county of Allegany; one
33 percent for the counties of Rensselaer, Erie, Cattaraugus, CHAUTAUQUA,
34 Wyoming, Ulster, Albany, Suffolk, Essex, Greene, Orleans, Franklin,
35 Hamilton, Herkimer, Genesee, Columbia, Schuyler, Chenango, Monroe, Steu-
36 ben, Chemung, Seneca, Livingston, Niagara, Yates, Tioga, Montgomery,
37 Delaware, Wayne, Schoharie, Putnam, Clinton, St. Lawrence and Onondaga
38 and the cities of Yonkers, Mount Vernon and New Rochelle; three-quarters
39 of one percent for the counties of Dutchess, Lewis, Orange, and Jeffer-
40 son; one percent and three-quarters of one percent or one-half of one
41 percent for the county of Oneida; three-quarters of one percent and
42 one-half of one percent for the county of Nassau; one-half of one
43 percent and one-quarter of one percent and one-quarter of one percent
44 for the city of White Plains; one-half or one percent for the county of
45 Tompkins; three-eighths of one percent and five-eighths of one percent
46 for the county of Rockland; one-half of one percent for the counties of
47 Putnam and Schenectady; one-eighth of one percent and three-eighths of
48 one percent for the county of Ontario; AND one-half of one percent and
49 one-half of one percent for the county of Sullivan; [and three-quarters
50 of one percent or one-half of one percent for the county of Chautauqua;]

51 S 5. Subdivision (ee) of section 1224 of the tax law, as amended by
52 chapter 174 of the laws of 2009, is amended to read as follows:

53 (ee) The county of Chautauqua shall have the sole right to impose the
54 additional [three-quarters or one-half of] one percent rate of tax which
55 such county is authorized to impose pursuant to the authority of section
56 twelve hundred ten of this article. Such additional rate of tax shall be

1 in addition to any other tax which such county may impose or may be
2 imposing pursuant to this article or any other law and such additional
3 rate of tax shall not be subject to preemption. The maximum three
4 percent rate referred to in this section shall be calculated without
5 reference to the additional [three-quarters or one-half of] one percent
6 rate of tax which the county of Chautauqua is authorized and empowered
7 to adopt pursuant to section twelve hundred ten of this article.

8 S 6. Section 1262-o of the tax law, as amended by chapter 223 of the
9 laws of 2013, is amended to read as follows:

10 S 1262-o. Disposition of net collections from the additional rate of
11 sales and compensating use taxes in the county of Chautauqua. Notwith-
12 standing any contrary provision of law, if the county of Chautauqua
13 imposes the additional one and one-quarter percent rate of sales and
14 compensating use taxes authorized by section twelve hundred ten of this
15 article for all or any portion of the period beginning March first, two
16 thousand five and ending August thirty-first, two thousand six, the
17 additional one percent rate authorized by such section for all or any of
18 the period beginning September first, two thousand six and ending Novem-
19 ber thirtieth, two thousand seven, the additional three-quarters of one
20 percent rate authorized by such section for all or any of the period
21 beginning December first, two thousand seven and ending November thirti-
22 eth, two thousand ten, the county shall allocate one-fifth of the net
23 collections from the additional three-quarters of one percent to the
24 cities, towns and villages in the county on the basis of their respec-
25 tive populations, determined in accordance with the latest decennial
26 federal census or special population census taken pursuant to section
27 twenty of the general municipal law completed and published prior to the
28 end of the quarter for which the allocation is made, and allocate the
29 remainder of the net collections from the additional three-quarters of
30 one percent as follows: (1) to pay the county's expenses for Medicaid
31 and other expenses required by law; (2) to pay for local road and bridge
32 projects; (3) for the purposes of capital projects and repaying any
33 debts incurred for such capital projects in the county of Chautauqua
34 that are not otherwise paid for by revenue received from the mortgage
35 recording tax; and (4) for deposit into a reserve fund for bonded
36 indebtedness established pursuant to the general municipal law. Notwith-
37 standing any contrary provision of law, if the county of Chautauqua
38 imposes the additional one-half percent rate of sales and compensating
39 use taxes authorized by such section twelve hundred ten for all or any
40 of the period beginning December first, two thousand ten and ending
41 November thirtieth, two thousand [fifteen] SEVENTEEN, the county shall
42 allocate three-tenths of the net collections from the additional one-
43 half of one percent to the cities, towns and villages in the county on
44 the basis of their respective populations, determined in accordance with
45 the latest decennial federal census or special population census taken
46 pursuant to section twenty of the general municipal law completed and
47 published prior to the end of the quarter for which the allocation is
48 made, and allocate the remainder of the net collections from the addi-
49 tional one-half of one percent as follows: (1) to pay the county's
50 expenses for Medicaid and other expenses required by law; (2) to pay for
51 local road and bridge projects; (3) for the purposes of capital projects
52 and repaying any debts incurred for such capital projects in the county
53 of Chautauqua that are not otherwise paid for by revenue received from
54 the mortgage recording tax; and (4) for deposit into a reserve fund for
55 bonded indebtedness established pursuant to the general municipal law.
56 The net collections from the additional rates imposed pursuant to this

1 section shall be deposited in a special fund to be created by such coun-
2 ty separate and apart from any other funds and accounts of the county to
3 be used for purposes above described.

4 S 7. Section 1262-o of the tax law, as amended by section six of this
5 act, is amended to read as follows:

6 S 1262-o. Disposition of net collections from the additional rate of
7 sales and compensating use taxes in the county of Chautauqua. Notwith-
8 standing any contrary provision of law, if the county of Chautauqua
9 imposes the additional one and one-quarter percent rate of sales and
10 compensating use taxes authorized by section twelve hundred ten of this
11 article for all or any portion of the period beginning March first, two
12 thousand five and ending August thirty-first, two thousand six, the
13 additional one percent rate authorized by such section for all or any of
14 the period beginning September first, two thousand six and ending Novem-
15 ber thirtieth, two thousand seven, the additional three-quarters of one
16 percent rate authorized by such section for all or any of the period
17 beginning December first, two thousand seven and ending November thirti-
18 eth, two thousand ten, the county shall allocate one-fifth of the net
19 collections from the additional three-quarters of one percent to the
20 cities, towns and villages in the county on the basis of their respec-
21 tive populations, determined in accordance with the latest decennial
22 federal census or special population census taken pursuant to section
23 twenty of the general municipal law completed and published prior to the
24 end of the quarter for which the allocation is made, and allocate the
25 remainder of the net collections from the additional three-quarters of
26 one percent as follows: (1) to pay the county's expenses for Medicaid
27 and other expenses required by law; (2) to pay for local road and bridge
28 projects; (3) for the purposes of capital projects and repaying any
29 debts incurred for such capital projects in the county of Chautauqua
30 that are not otherwise paid for by revenue received from the mortgage
31 recording tax; and (4) for deposit into a reserve fund for bonded
32 indebtedness established pursuant to the general municipal law. Notwith-
33 standing any contrary provision of law, if the county of Chautauqua
34 imposes the additional one-half percent rate of sales and compensating
35 use taxes authorized by such section twelve hundred ten for all or any
36 of the period beginning December first, two thousand ten and ending
37 November thirtieth, two thousand [seventeen] FIFTEEN, the county shall
38 allocate three-tenths of the net collections from the additional one-
39 half of one percent to the cities, towns and villages in the county on
40 the basis of their respective populations, determined in accordance with
41 the latest decennial federal census or special population census taken
42 pursuant to section twenty of the general municipal law completed and
43 published prior to the end of the quarter for which the allocation is
44 made, and allocate the remainder of the net collections from the addi-
45 tional one-half of one percent as follows: (1) to pay the county's
46 expenses for Medicaid and other expenses required by law; (2) to pay for
47 local road and bridge projects; (3) for the purposes of capital projects
48 and repaying any debts incurred for such capital projects in the county
49 of Chautauqua that are not otherwise paid for by revenue received from
50 the mortgage recording tax; and (4) for deposit into a reserve fund for
51 bonded indebtedness established pursuant to the general municipal law.
52 NOTWITHSTANDING ANY CONTRARY PROVISION OF LAW, IF THE COUNTY OF CHAUTAU-
53 QUA IMPOSES THE ADDITIONAL ONE PERCENT RATE OF SALES AND COMPENSATING
54 USE TAXES AUTHORIZED BY SUCH SECTION TWELVE HUNDRED TEN FOR ALL OR ANY
55 OF THE PERIOD BEGINNING DECEMBER FIRST, TWO THOUSAND FIFTEEN AND ENDING
56 NOVEMBER THIRTIETH, TWO THOUSAND SEVENTEEN, THE COUNTY SHALL ALLOCATE

1 THREE-TWENTIETHS OF THE NET COLLECTIONS FROM THE ADDITIONAL ONE PERCENT
2 TO THE CITIES, TOWNS AND VILLAGES IN THE COUNTY ON THE BASIS OF THEIR
3 RESPECTIVE POPULATIONS, DETERMINED IN ACCORDANCE WITH THE LATEST DECEN-
4 NIAL FEDERAL CENSUS OR SPECIAL POPULATION CENSUS TAKEN PURSUANT TO
5 SECTION TWENTY OF THE GENERAL MUNICIPAL LAW COMPLETED AND PUBLISHED
6 PRIOR TO THE END OF THE QUARTER FOR WHICH THE ALLOCATION IS MADE, AND
7 ALLOCATE THE REMAINDER OF THE NET COLLECTIONS FROM THE ADDITIONAL ONE
8 PERCENT AS FOLLOWS: (1) TO PAY THE COUNTY'S EXPENSES FOR MEDICAID AND
9 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. The net
15 collections from the additional rates imposed pursuant to this section
16 shall be deposited in a special fund to be created by such county sepa-
17 rate and apart from any other funds and accounts of the county to be
18 used for purposes above described.

19 S 7-a. Section 1262-o of the tax law, as amended by section seven of
20 this act, is amended to read as follows:

21 S 1262-o. Disposition of net collections from the additional rate of
22 sales and compensating use taxes in the county of Chautauqua. Notwith-
23 standing any contrary provision of law, if the county of Chautauqua
24 imposes the additional one and one-quarter percent rate of sales and
25 compensating use taxes authorized by section twelve hundred ten of this
26 article for all or any portion of the period beginning March first, two
27 thousand five and ending August thirty-first, two thousand six, the
28 additional one percent rate authorized by such section for all or any of
29 the period beginning September first, two thousand six and ending Novem-
30 ber thirtieth, two thousand seven, the additional three-quarters of one
31 percent rate authorized by such section for all or any of the period
32 beginning December first, two thousand seven and ending November thirti-
33 eth, two thousand ten, the county shall allocate one-fifth of the net
34 collections from the additional three-quarters of one percent to the
35 cities, towns and villages in the county on the basis of their respec-
36 tive populations, determined in accordance with the latest decennial
37 federal census or special population census taken pursuant to section
38 twenty of the general municipal law completed and published prior to the
39 end of the quarter for which the allocation is made, and allocate the
40 remainder of the net collections from the additional three-quarters of
41 one percent as follows: (1) to pay the county's expenses for Medicaid
42 and other expenses required by law; (2) to pay for local road and bridge
43 projects; (3) for the purposes of capital projects and repaying any
44 debts incurred for such capital projects in the county of Chautauqua
45 that are not otherwise paid for by revenue received from the mortgage
46 recording tax; and (4) for deposit into a reserve fund for bonded
47 indebtedness established pursuant to the general municipal law. Notwith-
48 standing any contrary provision of law, if the county of Chautauqua
49 imposes the additional one-half percent rate of sales and compensating
50 use taxes authorized by such section twelve hundred ten for all or any
51 of the period beginning December first, two thousand ten and ending
52 November thirtieth, two thousand fifteen, AND BEGINNING DECEMBER FIRST,
53 TWO THOUSAND SIXTEEN AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND SEVEN-
54 TEEN, the county shall allocate three-tenths of the net collections from
55 the additional one-half of one percent to the cities, towns and villages
56 in the county on the basis of their respective populations, determined

1 in accordance with the latest decennial federal census or special popu-
2 lation census taken pursuant to section twenty of the general municipal
3 law completed and published prior to the end of the quarter for which
4 the allocation is made, and allocate the remainder of the net
5 collections from the additional one-half of one percent as follows: (1)
6 to pay the county's expenses for Medicaid and other expenses required by
7 law; (2) to pay for local road and bridge projects; (3) for the purposes
8 of capital projects and repaying any debts incurred for such capital
9 projects in the county of Chautauqua that are not otherwise paid for by
10 revenue received from the mortgage recording tax; and (4) for deposit
11 into a reserve fund for bonded indebtedness established pursuant to the
12 general municipal law. Notwithstanding any contrary provision of law,
13 if the county of Chautauqua imposes the additional one percent rate of
14 sales and compensating use taxes authorized by such section twelve
15 hundred ten for all or any of the period beginning December first, two
16 thousand fifteen and ending November thirtieth, two thousand [seventeen]
17 SIXTEEN, the county shall allocate three-twentieths of the net
18 collections from the additional one percent to the cities, towns and
19 villages in the county on the basis of their respective populations,
20 determined in accordance with the latest decennial federal census or
21 special population census taken pursuant to section twenty of the gener-
22 al municipal law completed and published prior to the end of the quarter
23 for which the allocation is made, and allocate the remainder of the net
24 collections from the additional one percent as follows: (1) to pay the
25 county's expenses for Medicaid and other expenses required by law; (2)
26 to pay for local road and bridge projects; (3) for the purposes of capi-
27 tal projects and repaying any debts incurred for such capital projects
28 in the county of Chautauqua that are not otherwise paid for by revenue
29 received from the mortgage recording tax; and (4) for deposit into a
30 reserve fund for bonded indebtedness established pursuant to the general
31 municipal law. The net collections from the additional rates imposed
32 pursuant to this section shall be deposited in a special fund to be
33 created by such county separate and apart from any other funds and
34 accounts of the county to be used for purposes above described.

35 S 8. The authorization to impose an additional one percent sales and
36 compensating use taxes granted to the county of Chautauqua pursuant to
37 section two of this act, and the provisions of sections four, five and
38 seven of this act, on and after December 1, 2015, shall be contingent
39 upon the legislative body of such county submitting, by means of elec-
40 tronic transmission, to the commissioner of taxation and finance, on or
41 before November 1, 2015, a statement that such legislative body has
42 passed legislation, and such proof as the commissioner of taxation and
43 finance shall determine to be suitable, that such legislation has become
44 a local law or ordinance or adopted resolution, which provides for a
45 real property tax levy for the county of Chautauqua during the 2016 tax
46 year which is a minimum of 3 percent less than the real property tax
47 levy for such purposes during the 2015 tax year. Provided, further,
48 that the authorization to impose an additional one percent sales and
49 compensating use taxes granted to the county of Chautauqua pursuant to
50 section two of this act, and the provisions of sections four, five and
51 seven of this act, on and after December 1, 2016, shall be contingent
52 upon (a) a real property tax levy for the county of Chautauqua during
53 the 2016 tax year which is a minimum of 3 percent less than the real
54 property tax levy for such purposes during the 2015 tax year; and (b)
55 the legislative body of such county submitting, by means of electronic
56 transmission, to the commissioner of taxation and finance, on or before

1 November 1, 2016, a statement that such legislative body has passed
2 legislation which provides for a real property tax levy for the county
3 of Chautauqua during the 2017 tax year which is a minimum of 3 percent
4 less than the real property tax levy for such purposes during the 2015
5 tax year, and also submits such proof as such commissioner shall deter-
6 mine to be suitable, that such legislation has become a local law or
7 ordinance, or adopted resolution. In the event the legislative body of
8 Chautauqua county fails to submit such statement regarding the 2017
9 county tax year on or before November 1, 2016, sections three and
10 seven-a of this act shall take effect, and sections four and five of
11 this act shall be REPEALED December 1, 2016.

12 S 8-a. Notwithstanding any other provision of any state or local law
13 to the contrary, any local law, ordinance or resolution enacted, adopted
14 or amended to impose the sales and compensating use taxes at the one
15 percent additional rate of tax authorized by this act, shall take effect
16 in accordance with the provisions of subdivision (d) of section 1210 of
17 the tax law, subject to the provisions of section eight of this act,
18 except that the minimum notice requirements shall be deemed complied
19 with upon mailing by registered mail to the commissioner of taxation and
20 finance at his or her office in Albany no later than November 5, 2015
21 for the 2016 county tax year and no later than November 5, 2016 for the
22 2017 county tax year, a certified copy of such local law, ordinance or
23 resolution.

24 S 9. This act shall take effect immediately, provided, however, that
25 sections two, four, five and seven of this act shall take effect only if
26 the provisions of section eight of this act are satisfied for the 2016
27 county tax year; and provided, further that if the provisions of section
28 eight of this act are satisfied for the 2016 county tax year and are not
29 satisfied for the 2017 county tax year sections three and seven-a of
30 this act shall take effect, and sections four and five of this act shall
31 be deemed REPEALED. Provided, that the commissioner of taxation and
32 finance shall notify the legislative bill drafting commission upon the
33 compliance or noncompliance with the provisions of section eight of this
34 act by the legislative body of the county of Chautauqua in order that
35 the commission may maintain an accurate and timely effective data base
36 of the official text of the laws of the state of New York in furtherance
37 of effectuating the provisions of section 44 of the legislative law and
38 section 70-b of the public officers law.

39 SUBPART F

40 Section 1. Clause 27 of subparagraph (i) of the opening paragraph of
41 section 1210 of the tax law, as amended by chapter 320 of the laws of
42 2013, is amended to read as follows:

43 (27) the county of Chemung is hereby further authorized and empowered
44 to adopt and amend local laws, ordinances or resolutions imposing such
45 taxes at a rate which is one percent additional to the three percent
46 rate authorized above in this paragraph for such county for the period
47 beginning December first, two thousand two, and ending November thirti-
48 eth, two thousand [fifteen] SEVENTEEN;

49 S 2. This act shall take effect immediately.

50 SUBPART G

1 Section 1. Clause 36 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 214 of the laws of
3 2013, is amended to read as follows:

4 (36) the county of Clinton 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 December first, two thousand seven, and ending November thir-
9 tieth, two thousand [fifteen] SEVENTEEN;

10 S 2. Subdivision (cc) of section 1224 of the tax law, as amended by
11 chapter 214 of the laws of 2013, is amended to read as follows:

12 (cc) The county of Clinton shall have the sole right to impose the
13 additional one percent rate of tax which such county is authorized to
14 impose pursuant to the authority of section twelve hundred ten of this
15 article. Such additional rate of tax shall be in addition to any other
16 tax which such county may impose or may be imposing pursuant to this
17 article or any other law and such additional rate of tax shall not be
18 subject to preemption. The maximum three percent rate referred to in
19 this section shall be calculated without reference to the additional one
20 percent rate of tax which the county of Clinton is authorized and
21 empowered to adopt pursuant to section twelve hundred ten of this arti-
22 cle. Net collections from any additional rate of sales and compensating
23 use taxes which the county may impose during the period commencing
24 December first, two thousand eleven, and ending November thirtieth, two
25 thousand [fifteen] SEVENTEEN, pursuant to the authority of section
26 twelve hundred ten of this article shall be used by the county solely
27 for county purposes and shall not be subject to any revenue distribution
28 agreement entered into pursuant to the authority of subdivision (c) of
29 section twelve hundred sixty-two of this article.

30 S 3. This act shall take effect immediately.

31 SUBPART H

32 Section 1. Clause 21 of subparagraph (i) of the opening paragraph of
33 section 1210 of the tax law, as amended by chapter 212 of the laws of
34 2013, is amended to read as follows:

35 (21) the county of Columbia is hereby further authorized and empowered
36 to adopt and amend local laws, ordinances or resolutions imposing such
37 taxes at a rate which is one percent additional to the three percent
38 rate authorized above in this paragraph for such county for the period
39 beginning March first, nineteen hundred ninety-five, and ending November
40 thirtieth, two thousand [fifteen] SEVENTEEN;

41 S 2. This act shall take effect immediately.

42 SUBPART I

43 Section 1. Clause 41 of subparagraph (i) of the opening paragraph of
44 section 1210 of the tax law, as added by chapter 314 of the laws of
45 2013, is amended to read as follows:

46 (41) the county of Delaware is hereby further authorized and empowered
47 to adopt and amend local laws, ordinances or resolutions imposing such
48 taxes at a rate which is one percent additional to the three percent
49 rate authorized above in this paragraph for such county for the period
50 beginning September first, two thousand two, and ending November thirti-
51 eth, two thousand [fifteen] SEVENTEEN;

52 S 2. This act shall take effect immediately.

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SUBPART J

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Section 1. Clause 29 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 313 of the laws of 2013, is amended to read as follows:

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(29) the county of Dutchess is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is three-quarters of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning March first, two thousand three, and ending November thirtieth, two thousand [fifteen] SEVENTEEN,

S 2. This act shall take effect immediately.

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SUBPART K

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Section 1. Clause 4 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 324 of the laws of 2013, is amended to read as follows:

(4) the county of Erie is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes (i) at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning January tenth, nineteen hundred eighty-eight and ending November thirtieth, two thousand [fifteen] SEVENTEEN; and (ii) at a rate which is three-quarters of one percent additional to the three percent rate authorized above in this paragraph, and which is also additional to the one percent rate also authorized above in this clause for such county, for the period beginning December first, two thousand eleven, and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

S 2. Subdivision 2 of section 1262-q of the tax law, as amended by chapter 324 of the laws of 2013, is amended to read as follows:

(2) Net collections from the additional three-quarters of one percent rate of sales and compensating use taxes which the county may impose during the period commencing December first, two thousand eleven, and ending November thirtieth, two thousand [fifteen] SEVENTEEN, pursuant to the authority of item (ii) of clause (4) of subparagraph (i) of the opening paragraph of section twelve hundred ten of this article shall be used by the county solely for county purposes and shall not be subject to any revenue distribution agreement the county entered into pursuant to the authority of subdivision (c) of section twelve hundred sixty-two of this part.

S 3. This act shall take effect immediately.

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SUBPART L

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Section 1. Clause 40 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 215 of the laws of 2013, is amended to read as follows:

(40) the county of Franklin is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning June first, two thousand six and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

S 2. This act shall take effect immediately.

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SUBPART M

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Section 1. Clause 39 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 326 of the laws of 2013, is amended to read as follows:

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(39) the county of Fulton is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand five, and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

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S 2. This act shall take effect immediately.

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SUBPART N

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Section 1. Clause 20 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 331 of the laws of 2013, is amended to read as follows:

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(20) the county of Genesee is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, nineteen hundred ninety-four, and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

22

S 2. Notwithstanding any other provision of law to the contrary, the one percent increase in sales and compensating use taxes authorized for the county of Genesee until November 30, 2017 pursuant to clause 20 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section one of this act, shall be divided in the same manner and proportion as the existing three percent sales and compensating use taxes in such county are divided.

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S 3. This act shall take effect immediately.

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SUBPART O

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Section 1. Clause 41 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as added by chapter 217 of the laws of 2013, is amended to read as follows:

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(41) The county of Hamilton is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand thirteen and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

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S 2. This act shall take effect immediately.

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SUBPART P

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Section 1. Clause 37 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 126 of the laws of 2013, is amended to read as follows:

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(37) the county of Jefferson is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is [three-quarters of] one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning [September] DECEMBER first, two

1 thousand [four] FIFTEEN, and ending November thirtieth, two thousand
2 [fifteen] SEVENTEEN;

3 S 2. Subparagraph (iii) of the opening paragraph of section 1210 of
4 the tax law, as separately amended by chapters 191, 217 and 325 of the
5 laws of 2013, is amended to read as follows:

6 (iii) the maximum rate referred to in section twelve hundred twenty-
7 four of this article shall be calculated without reference to the
8 following additional rates authorized in subparagraphs (i) and (ii) of
9 this paragraph: one and one-half percent for the county of Allegany; one
10 percent for the counties of Rensselaer, Erie, Cattaraugus, Wyoming,
11 Ulster, Albany, Suffolk, Essex, Greene, Orleans, Franklin, Hamilton,
12 Herkimer, JEFFERSON, Genesee, Columbia, Schuyler, Chenango, Monroe,
13 Steuben, Chemung, Seneca, Livingston, Niagara, Yates, Tioga, Montgomery,
14 Delaware, Wayne, Schoharie, Putnam, Clinton, St. Lawrence and Onondaga
15 and the cities of Yonkers, Mount Vernon and New Rochelle; three-quarters
16 of one percent for the counties of Dutchess, Lewis, AND Orange[, and
17 Jefferson]; one percent and three-quarters of one percent or one-half of
18 one percent for the county of Oneida; three-quarters of one percent and
19 one-half of one percent for the county of Nassau; one-half of one
20 percent and one-quarter of one percent and one-quarter of one percent
21 for the city of White Plains; one-half or one percent for the county of
22 Tompkins; three-eighths of one percent and five-eighths of one percent
23 for the county of Rockland; one-half of one percent for the counties of
24 Putnam and Schenectady; one-eighth of one percent and three-eighths of
25 one percent for the county of Ontario; one-half of one percent and one-
26 half of one percent for the county of Sullivan; and three-quarters of
27 one percent or one-half of one percent for the county of Chautauqua;

28 S 3. Subdivision (dd) of section 1224 of the tax law, as added by
29 chapter 141 of the laws of 2004, is amended to read as follows:

30 (dd) The county of Jefferson shall have the sole right to impose the
31 additional [three-quarters of] one percent rate of tax which such county
32 is authorized to impose pursuant to the authority of section twelve
33 hundred ten of this article. Such additional rate of tax shall be in
34 addition to any other tax which such county may impose or may be impos-
35 ing pursuant to this article or any other law and such additional rate
36 of tax shall not be subject to preemption. The maximum three percent
37 rate referred to in this section shall be calculated without reference
38 to the additional [three-quarters of] one percent rate of tax which the
39 county of Jefferson is authorized and empowered to adopt pursuant to
40 section twelve hundred ten of this article.

41 S 4. This act shall take effect December 1, 2015, provided that,
42 effective immediately, Jefferson county, acting through its local legis-
43 lative body, shall be authorized and empowered to adopt and amend local
44 laws, ordinances or resolutions imposing the additional rate of tax
45 authorized by section one of this act effective December 1, 2015,
46 subject to the provisions of subdivisions (d) and (e) of section 1210 of
47 the tax law.

48 SUBPART Q

49 Section 1. Clause 36 of subparagraph (i) of the opening paragraph of
50 section 1210 of the tax law, as amended by chapter 353 of the laws of
51 2013, is amended to read as follows:

52 (36) the county of Lewis is hereby further authorized and empowered to
53 adopt and amend local laws, ordinances or resolutions imposing such
54 taxes at a rate that is one percent additional to the three percent rate

1 authorized above in this paragraph for such county for the period begin-
2 ning June first, two thousand four, and ending November thirtieth, two
3 thousand [fifteen] SEVENTEEN;

4 S 2. This act shall take effect immediately.

5 SUBPART R

6 Section 1. Clause 32 of subparagraph (i) of the opening paragraph of
7 section 1210 of the tax law, as amended by chapter 230 of the laws of
8 2013, is amended to read as follows:

9 (32) the county of Livingston is hereby further authorized and
10 empowered to adopt and amend local laws, ordinances or resolutions
11 imposing such taxes at a rate which is one percent additional to the
12 three percent rate authorized above in this paragraph for such county
13 for the period beginning June first, two thousand three, and ending
14 November thirtieth, two thousand [fifteen] SEVENTEEN;

15 S 2. Section 1262-p of the tax law, as amended by chapter 230 of the
16 laws of 2013, is amended to read as follows:

17 S 1262-p. Disposition of net collections from the additional one
18 percent rate of sales and compensating use taxes in the county of
19 Livingston. Notwithstanding any contrary provision of law, if the coun-
20 ty of Livingston imposes the additional one percent rate of sales and
21 compensating use taxes authorized by section twelve hundred ten of this
22 article for all or any portion of the period beginning June first, two
23 thousand three and ending November thirtieth, two thousand [fifteen]
24 SEVENTEEN, the county shall use all net collections from such additional
25 one percent rate to pay the county's expenses for Medicaid. The net
26 collections from the additional one percent rate imposed pursuant to
27 this section shall be deposited in a special fund to be created by such
28 county separate and apart from any other funds and accounts of the coun-
29 ty. Any and all remaining net collections from such additional one
30 percent tax, after the Medicaid expenses are paid, shall be deposited by
31 the county of Livingston in the general fund of such county for any
32 county purpose.

33 S 3. This act shall take effect immediately.

34 SUBPART S

35 Section 1. Clause 35 of subparagraph (i) of the opening paragraph of
36 section 1210 of the tax law, as amended by chapter 158 of the laws of
37 2013, is amended to read as follows:

38 (35) the county of Madison is hereby further authorized and empowered
39 to adopt and amend local laws, ordinances or resolutions imposing such
40 taxes at a rate which is one percent additional to the three percent
41 rate authorized above in this paragraph for such county for the period
42 beginning June first, two thousand four, and ending November thirtieth,
43 two thousand [fifteen] SEVENTEEN;

44 S 2. This act shall take effect immediately.

45 SUBPART T

46 Section 1. Clause 25 of subparagraph (i) of the opening paragraph of
47 section 1210 of the tax law, as amended by chapter 210 of the laws of
48 2013, is amended to read as follows:

49 (25) the county of Monroe is hereby further authorized and empowered
50 to adopt and amend local laws, ordinances or resolutions imposing such

1 taxes at a rate which is one percent additional to the three percent
2 rate authorized above in this paragraph for the period beginning Decem-
3 ber first, nineteen hundred ninety-three and ending November thirtieth,
4 two thousand [fifteen] SEVENTEEN;

5 S 2. Notwithstanding the provisions of subdivisions (b) and (c) of
6 section 1262 and section 1262-g of the tax law, net collections, as such
7 term is defined in section 1262 of the tax law, derived from the imposi-
8 tion of sales and compensating use taxes by the county of Monroe at the
9 additional rate of one percent as authorized pursuant to clause (25) of
10 subparagraph (i) of the opening paragraph of section 1210 of the tax
11 law, as amended by section one of this act, which are in addition to the
12 current net collections derived from the imposition of such taxes at the
13 three percent rate authorized by the opening paragraph of section 1210
14 of the tax law, shall be distributed and allocated as follows: for the
15 period of December 1, 2015 through November 30, 2017 in cash, five
16 percent to the school districts in the area of the county outside the
17 city of Rochester, three percent to the towns located within the county,
18 one and one-quarter percent to the villages located within the county,
19 and ninety and three-quarters percent to the city of Rochester and coun-
20 ty of Monroe. The amount of the ninety and three-quarters percent to be
21 distributed and allocated to the city of Rochester and county of Monroe
22 shall be distributed and allocated to each so that the combined total
23 distribution and allocation to each from the sales tax revenues pursuant
24 to sections 1262 and 1262-g of the tax law and this section shall result
25 in the same total amount being distributed and allocated to the city of
26 Rochester and county of Monroe. The amount so distributed and allocated
27 to the county shall be used for county purposes. The foregoing cash
28 payments to the school districts shall be allocated on the basis of the
29 enrolled public school pupils, thereof, as such term is used in subdivi-
30 sion (b) of section 1262 of the tax law, residing in the county of
31 Monroe. The cash payments to the towns located within the county of
32 Monroe shall be allocated on the basis of the ratio which the population
33 of each town, exclusive of the population of any village or portion
34 thereof located within a town, bears to the total population of the
35 towns, exclusive of the population of the villages located within such
36 towns. The cash payments to the villages located within the county shall
37 be allocated on the basis of the ratio which the population of each
38 village bears to the total population of the villages located within the
39 county. The term population as used in this section shall have the same
40 meaning as used in subdivision (b) of section 1262 of the tax law.

41 S 3. The net collections resulting from the additional sales and
42 compensating use taxes, as authorized by this act, shall not be included
43 in determining a sales tax increase or decrease as defined in paragraphs
44 (c) and (d) of subdivision 1 of section 1262-g of the tax law.

45 S 4. Severability. If any clause, sentence, paragraph, or part of this
46 act shall be adjudged by any court of competent jurisdiction to be
47 invalid, such judgement shall not affect, impair or invalidate the
48 remainder thereof, but shall be confined in its operation to the clause,
49 sentence, paragraph, section or part thereof directly involved in the
50 controversy in which such judgement shall have been rendered.

51 S 5. This act shall take effect immediately.

1 Section 1. Clause 31 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 132 of the laws of
3 2013, is amended to read as follows:

4 (31) the county of Montgomery 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. This act shall take effect immediately.

11 SUBPART V

12 Section 1. Clause 2 of subparagraph (i) of the opening paragraph of
13 section 1210 of the tax law, as amended by chapter 136 of the laws of
14 2013, is amended to read as follows:

15 (2) the county of Nassau is hereby further authorized and empowered to
16 adopt and amend local laws, ordinances or resolutions imposing such
17 taxes at a rate which is three-quarters percent additional to the three
18 percent rate authorized above in this paragraph for such county for the
19 period beginning January first, nineteen hundred eighty-six and ending
20 November thirtieth, two thousand [fifteen] SEVENTEEN, subject to the
21 limitation set forth in section twelve hundred sixty-two-e of this arti-
22 cle, and also at a rate which is one-half percent additional to the
23 three percent rate authorized above in this paragraph, and which is also
24 additional to the three-quarters percent rate also authorized above in
25 this clause for such county, for the period beginning September first,
26 nineteen hundred ninety-one and ending November thirtieth, two thousand
27 [fifteen] SEVENTEEN;

28 S 2. Section 1262-e of the tax law, as amended by chapter 136 of the
29 laws of 2013, is amended to read as follows:

30 S 1262-e. Establishment of local government assistance programs in
31 Nassau county. 1. Towns and cities. Notwithstanding any other provision
32 of law to the contrary, for the calendar year beginning on January
33 first, nineteen hundred ninety-eight and continuing through the calendar
34 year beginning on January first, two thousand [fifteen] SEVENTEEN, the
35 county of Nassau shall enact and establish a local government assistance
36 program for the towns and cities within such county to assist such towns
37 and cities to minimize real property taxes; defray the cost and expense
38 of the treatment, collection, management, disposal, and transportation
39 of municipal solid waste, and to comply with the provisions of chapter
40 two hundred ninety-nine of the laws of nineteen hundred eighty-three;
41 and defray the cost of maintaining conservation and environmental
42 control programs. Such special assistance program for the towns and
43 cities within such county and the funding for such program shall equal
44 one-third of the revenues received by such county from the imposition of
45 the three-quarters percent sales and use tax during calendar years two
46 thousand one, two thousand two, two thousand three, two thousand four,
47 two thousand five, two thousand six, two thousand seven, two thousand
48 eight, two thousand nine, two thousand ten, two thousand eleven, two
49 thousand twelve, two thousand thirteen, two thousand fourteen [and], two
50 thousand fifteen, TWO THOUSAND SIXTEEN, AND TWO THOUSAND SEVENTEEN addi-
51 tional to the regular three percent rate authorized for such county in
52 section twelve hundred ten of this article. The monies for such special
53 local assistance shall be paid and distributed to the towns and cities
54 on a per capita basis using the population figures in the latest decen-

nial federal census. Provided further, that notwithstanding any other law to the contrary, the establishment of such special assistance program shall preclude any city or town within such county from preempting or claiming under any other section of this chapter the revenues derived from the additional tax authorized by section twelve hundred ten of this article. Provided further, that any such town or towns may, by resolution of the town board, apportion all or a part of monies received in such special assistance program to an improvement district or special district account within such town or towns in order to accomplish the purposes of this special assistance program.

2. Villages. Notwithstanding any other provision of law to the contrary, for the calendar year beginning on January first, nineteen hundred ninety-eight and continuing through the calendar year beginning on January first, two thousand [fifteen] SEVENTEEN, the county of Nassau, by local law, is hereby empowered to enact and establish a local government assistance program for the villages within such county to assist such villages to minimize real property taxes; defray the cost and expense of the treatment, collection, management, disposal, and transportation of municipal solid waste; and defray the cost of maintaining conservation and environmental control programs. The funding of such local assistance program for the villages within such county may be provided by Nassau county during any calendar year in which such village local assistance program is in effect and shall not exceed one-sixth of the revenues received from the imposition of the three-quarters percent sales and use tax that are remaining after the towns and cities have received their funding pursuant to the provisions of subdivision one of this section. The funding for such village local assistance program shall be paid and distributed to the villages on a per capita basis using the population figures in the latest decennial federal census. Provided further, that the establishment of such village local assistance program shall preclude any village within such county from preempting or claiming under any other section of this chapter the revenues derived from the additional tax authorized by section twelve hundred ten of this article. NOTWITHSTANDING ANY PROVISIONS TO THE CONTRARY FOR SUCH LOCAL ASSISTANCE PROGRAM IN EFFECT, IN ADDITION TO THE REVENUE RECEIVED ON A PER CAPITA BASIS FROM THE ONE-SIXTH SHARE OF THE THREE-QUARTERS PERCENT SALES TAX, UP TO TWO MILLION FIVE HUNDRED THOUSAND DOLLARS OF THE NET COLLECTION OF SALES TAX REVENUES DISTRIBUTED TO THE COUNTY OF NASSAU BY THE STATE TAX COMMISSION PURSUANT TO THIS SECTION SHALL BE ANNUALLY DISTRIBUTED TO THE VILLAGE OF HEMPSTEAD IN THE COUNTY OF NASSAU, AND UP TO TWO MILLION DOLLARS OF SUCH NET COLLECTION OF SALES TAX REVENUES SHALL BE ANNUALLY DISTRIBUTED TO THE VILLAGE OF FREEPORT IN THE COUNTY OF NASSAU.

S 3. This act shall take effect immediately.

SUBPART W

Section 1. Clause 29 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 219 of the laws of 2013, is amended to read as follows:

(29) the county of Niagara is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning March first, two thousand three, and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

1 S 2. Section 1262-n of the tax law, as amended by chapter 219 of the
2 laws of 2013, is amended to read as follows:

3 S 1262-n. Disposition of net collections from the additional one
4 percent rate of sales and compensating use taxes in the county of
5 Niagara. Notwithstanding any contrary provision of law, if the county
6 of Niagara imposes the additional one percent rate of sales and compen-
7 sating use taxes authorized by section twelve hundred ten of this arti-
8 cle for all or any portion of the period beginning March first, two
9 thousand three and ending November thirtieth, two thousand [fifteen]
10 SEVENTEEN, the county shall use all net collections from such additional
11 one percent rate to pay the county's expenses for Medicaid. The net
12 collections from the additional one percent rate imposed pursuant to
13 this section shall be deposited in a special fund to be created by such
14 county separate and apart from any other funds and accounts of the coun-
15 ty. Any and all remaining net collections from such additional one
16 percent tax, after the Medicaid expenses are paid, shall be deposited by
17 the county of Niagara in the general fund of such county for any county
18 purpose.

19 S 3. This act shall take effect immediately.

20 SUBPART X

21 Section 1. Clause 13 of subparagraph (i) of the opening paragraph of
22 section 1210 of the tax law, as amended by chapter 124 of the laws of
23 2013, is amended to read as follows:

24 (13) the county of Oneida is hereby further authorized and empowered
25 to adopt and amend local laws, ordinances or resolutions imposing such
26 taxes at a rate which is: (i) one percent additional to the three
27 percent rate authorized above in this paragraph for such county for the
28 period beginning September first, nineteen hundred ninety-two and ending
29 November thirtieth, two thousand [fifteen] SEVENTEEN; and also (ii) at a
30 rate which is three-quarters of one percent or one-half of one percent
31 additional to the three percent rate authorized above in this paragraph,
32 and which is also additional to the one percent rate also authorized
33 above in this clause for such county, for the period beginning December
34 first, two thousand eight and ending November thirtieth, two thousand
35 [fifteen] SEVENTEEN;

36 S 2. Section 1262-g of the tax law, as amended by chapter 124 of the
37 laws of 2013, is amended to read as follows:

38 S 1262-g. Oneida county allocation and distribution of net collections
39 from the additional one percent rate of sales and compensating use
40 taxes. Notwithstanding any contrary provision of law, if the county of
41 Oneida imposes sales and compensating use taxes at a rate which is one
42 percent additional to the three percent rate authorized by section
43 twelve hundred ten of this article, as authorized by such section, (a)
44 where a city in such county imposes tax pursuant to the authority of
45 subdivision (a) of such section twelve hundred ten, such county shall
46 allocate, distribute and pay in cash quarterly to such city one-half of
47 the net collections attributable to such additional one percent rate of
48 the county's taxes collected in such city's boundaries; (b) where a city
49 in such county does not impose tax pursuant to the authority of such
50 subdivision (a) of such section twelve hundred ten, such county shall
51 allocate, distribute and pay in cash quarterly to such city not so
52 imposing tax a portion of the net collections attributable to one-half
53 of the county's additional one percent rate of tax calculated on the
54 basis of the ratio which such city's population bears to the county's

1 total population, such populations as determined in accordance with the
2 latest decennial federal census or special population census taken
3 pursuant to section twenty of the general municipal law completed and
4 published prior to the end of the quarter for which the allocation is
5 made, which special census must include the entire area of the county;
6 and (c) provided, however, that such county shall dedicate the first one
7 million five hundred thousand dollars of net collections attributable to
8 such additional one percent rate of tax received by such county after
9 the county receives in the aggregate eighteen million five hundred thou-
10 sand dollars of net collections from such additional one percent rate of
11 tax imposed for any of the periods: September first, two thousand
12 twelve through August thirty-first, two thousand thirteen; September
13 first, two thousand thirteen through August thirty-first, two thousand
14 fourteen; and September first, two thousand fourteen through August
15 thirty-first, two thousand fifteen; SEPTEMBER FIRST, TWO THOUSAND
16 FIFTEEN THROUGH AUGUST THIRTY-FIRST, TWO THOUSAND SIXTEEN; AND SEPTEMBER
17 FIRST, TWO THOUSAND SIXTEEN THROUGH AUGUST THIRTY-FIRST, TWO THOUSAND
18 SEVENTEEN, to an allocation on a per capita basis, utilizing figures
19 from the latest decennial federal census or special population census
20 taken pursuant to section twenty of the general municipal law, completed
21 and published prior to the end of the year for which such allocation is
22 made, which special census must include the entire area of such county,
23 to be allocated and distributed among the towns of Oneida county by
24 appropriation of its board of legislators; provided, further, that noth-
25 ing herein shall require such board of legislators to make any such
26 appropriation until it has been notified by any town by appropriate
27 resolution and, in any case where there is a village wholly or partly
28 located within a town, a resolution of every such village, embodying the
29 agreement of such town and village or villages upon the amount of such
30 appropriation to be distributed to such village or villages out of the
31 allocation to the town or towns in which it is located.

32 S 3. This act shall take effect immediately.

33

SUBPART Y

34 Section 1. Clause 37 of subparagraph (i) of the opening paragraph of
35 section 1210 of the tax law, as amended by chapter 195 of the laws of
36 2013, is amended to read as follows:

37 (37) the county of Onondaga is hereby further authorized and empowered
38 to adopt and amend local laws, ordinances or resolutions imposing such
39 taxes at a rate that is one percent additional to the three percent rate
40 authorized above in this paragraph for such county for the period begin-
41 ning September first, two thousand four, and ending November thirtieth,
42 two thousand [fifteen] SEVENTEEN;

43 S 2. Notwithstanding any contrary provision of law, net collections
44 from the additional one percent rate of sales and compensating use taxes
45 which may be imposed by the county of Onondaga during the period
46 commencing December 1, 2015 and ending November 30, 2016, pursuant to
47 the authority of section 1210 of the tax law, shall not be subject to
48 any revenue distribution agreement entered into under subdivision (c) of
49 section 1262 of the tax law, but shall be allocated and distributed or
50 paid, at least quarterly, as follows: (i) 1.58% to the county of Onon-
51 daga for any county purpose; (ii) 97.79% to the city of Syracuse; and
52 (iii) .63% to the school districts in accordance with subdivision (a) of
53 section 1262 of the tax law.

1 S 3. Notwithstanding any contrary provision of law, net collections
2 from the additional one percent rate of sales and compensating use taxes
3 which may be imposed by the county of Onondaga during the period
4 commencing December 1, 2016 and ending November 30, 2017, pursuant to
5 the authority of section 1210 of the tax law, shall not be subject to
6 any revenue distribution agreement entered into under subdivision (c) of
7 section 1262 of the tax law, but shall be allocated and distributed or
8 paid, at least quarterly, as follows: (i) 1.58% to the county of Onon-
9 daga for any county purpose; (ii) 97.79% to the city of Syracuse; and
10 (iii) .63% to the school districts in accordance with subdivision (a) of
11 section 1262 of the tax law.
12 S 4. This act shall take effect immediately.

13 SUBPART Z

14 Section 1. Clause 40 of subparagraph (i) of the opening paragraph of
15 section 1210 of the tax law, as amended by chapter 310 of the laws of
16 2013, is amended to read as follows:
17 (40) the county of Ontario is hereby further authorized and empowered
18 to adopt and amend local laws, ordinances or resolutions imposing such
19 taxes at a rate that is: (A) one-eighth of one percent additional to the
20 three percent rate authorized above in this paragraph for such county
21 for the period beginning June first, two thousand six and ending Novem-
22 ber thirtieth, two thousand [fifteen] SEVENTEEN; and also (B) at a rate
23 that is three-eighths of one percent additional to the three percent
24 rate authorized above in this paragraph, and that is also additional to
25 the one-eighth of one percent rate authorized in this clause for such
26 county, for the period beginning September first, two thousand nine and
27 ending November thirtieth, two thousand [fifteen] SEVENTEEN;
28 S 2. This act shall take effect immediately.

29 SUBPART AA

30 Section 1. Clause 35 of subparagraph (i) of the opening paragraph of
31 section 1210 of the tax law, as amended by chapter 209 of the laws of
32 2013, is amended to read as follows:
33 (35) the county of Orange is hereby further authorized and empowered
34 to adopt and amend local laws, ordinances or resolutions imposing such
35 taxes at a rate which is three-quarters of one percent additional to the
36 three percent rate authorized above in this paragraph for such county
37 for the period beginning June first, two thousand four, and ending
38 November thirtieth, two thousand [fifteen] SEVENTEEN;
39 S 2. Notwithstanding subdivision (c) of section 1262 of the tax law,
40 net collections from any additional rate of sales and compensating use
41 taxes which may be imposed by the county of Orange during the period
42 commencing December 1, 2015, and ending November 30, 2017, pursuant to
43 the authority of section 1210 of the tax law, shall be paid to the coun-
44 ty of Orange and shall be used by such county solely for county purposes
45 and shall not be subject to any revenue distribution agreement entered
46 into pursuant to the authority of subdivision (c) of section 1262 of the
47 tax law.
48 S 3. This act shall take effect immediately.

49 SUBPART BB

1 Section 1. Clause 16 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 330 of the laws of
3 2013, is amended to read as follows:

4 (16) the county of Orleans 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 June first, nineteen hundred ninety-three, and ending November
9 thirtieth, two thousand [fifteen] SEVENTEEN;

10 S 2. This act shall take effect immediately.

11 SUBPART CC

12 Section 1. Clause 36 of subparagraph (i) of the opening paragraph of
13 section 1210 of the tax law, as amended by chapter 220 of the laws of
14 2013, is amended to read as follows:

15 (36) the county of Oswego is hereby further authorized and empowered
16 to adopt and amend local laws, ordinances or resolutions imposing such
17 taxes at a rate which is one percent additional to the three percent
18 rate authorized above in this paragraph for such county for the period
19 beginning September first, two thousand four, and ending November thir-
20 tieth, two thousand [fifteen] SEVENTEEN;

21 S 2. This act shall take effect immediately.

22 SUBPART DD

23 Section 1. Clause 39 of subparagraph (i) of the opening paragraph of
24 section 1210 of the tax law, as amended by chapter 233 of the laws of
25 2013, is amended to read as follows:

26 (39) the county of Putnam is hereby further authorized and empowered
27 to adopt and amend local laws, ordinances or resolutions imposing such
28 taxes at a rate that is: (i) one-half of one percent additional to the
29 three percent rate authorized above in this paragraph for such county
30 for the period beginning September first, two thousand five and ending
31 August thirty-first, two thousand seven; and (ii) one percent additional
32 to the three percent rate authorized above in this paragraph for such
33 county for the period beginning September first, two thousand seven and
34 ending November thirtieth, two thousand [fifteen] SEVENTEEN;

35 S 2. This act shall take effect immediately.

36 SUBPART EE

37 Section 1. Clause 3 of subparagraph (i) of the opening paragraph of
38 section 1210 of the tax law, as amended by chapter 332 of the laws of
39 2013, is amended to read as follows:

40 (3) the county of Rensselaer is hereby further authorized and
41 empowered to adopt and amend local laws, ordinances or resolutions
42 imposing such taxes at a rate which is one percent additional to the
43 three percent rate authorized above in this paragraph for such county
44 for the period beginning September first, nineteen hundred ninety-four
45 and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

46 S 2. This act shall take effect immediately.

47 SUBPART FF

1 Section 1. Clause 23 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 157 of the laws of
3 2013, is amended to read as follows:

4 (23) the county of Rockland 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: (i) five-eighths of one percent additional to
7 the three percent rate authorized above in this paragraph for such coun-
8 ty for the period beginning March first, two thousand two, and ending
9 November thirtieth, two thousand [fifteen] SEVENTEEN; and also (ii) at a
10 rate which is three-eighths of one percent additional to the three
11 percent rate authorized above in this paragraph, and which is also addi-
12 tional to the five-eighths of one percent rate also authorized above in
13 this clause for such county, for the period beginning March first, two
14 thousand seven and ending November thirtieth, two thousand [fifteen]
15 SEVENTEEN;

16 S 2. Section 1262-1 of the tax law, as amended by chapter 157 of the
17 laws of 2013, is amended to read as follows:

18 S 1262-1. Allocation and distribution of net collections from the
19 additional rate of sales and compensating use tax in Rockland county. 1.
20 Notwithstanding any provision of law to the contrary, if the county of
21 Rockland imposes the additional five-eighths of one percent rate of tax
22 authorized by section twelve hundred ten of this article during the
23 period beginning March first, two thousand two, and ending November
24 thirtieth, two thousand [fifteen] SEVENTEEN, such county shall allocate
25 and distribute twenty percent of the net collections from such addi-
26 tional rate to the towns and villages in the county in accordance with
27 subdivision (c) of section twelve hundred sixty-two of this part on the
28 basis of the ratio which the population of each such town or village
29 bears to such county's total population; and

30 2. Notwithstanding any provision of law to the contrary, if the county
31 of Rockland imposes the additional three-eighths of one percent rate of
32 tax authorized by section twelve hundred ten of this article during the
33 period beginning March first, two thousand seven, and ending November
34 thirtieth, two thousand [fifteen] SEVENTEEN, such county shall allocate
35 and distribute sixteen and two-thirds percent of the net collections
36 from such additional rate to the general funds of towns and villages
37 within the county of Rockland with existing town and village police
38 departments from March first, two thousand seven through December thir-
39 ty-first, two thousand seven and thirty-three and one-third percent of
40 the net collections from such additional rate from January first, two
41 thousand eight through November thirtieth, two thousand [fifteen] SEVEN-
42 TEEN. The monies allocated and distributed pursuant to this subdivision
43 shall be allocated and distributed to towns and villages with police
44 departments on the basis of the number of full-time equivalent police
45 officers employed by each police department and shall not be used for
46 salaries heretofore or hereafter negotiated.

47 S 3. This act shall take effect immediately.

48 SUBPART GG

49 Section 1. Clause 41 of subparagraph (i) of the opening paragraph of
50 section 1210 of the tax law, as added by chapter 191 of the laws of
51 2013, is amended to read as follows:

52 (41) The county of St. Lawrence is hereby further authorized and
53 empowered to adopt and amend local laws, ordinances or resolutions
54 imposing such taxes at a rate that is one percent additional to the

1 three percent rate authorized above in this paragraph for such county
2 for the period beginning December first, two thousand thirteen and
3 ending November thirtieth, two thousand [fifteen] SEVENTEEN;
4 S 2. This act shall take effect immediately.

5 SUBPART HH

6 Section 1. Clause 31 of subparagraph (i) of the opening paragraph of
7 section 1210 of the tax law, as amended by chapter 228 of the laws of
8 2013, is amended to read as follows:

9 (31) the county of Schenectady is hereby further authorized and
10 empowered to adopt and amend local laws, ordinances or resolutions
11 imposing such taxes at a rate which is one-half of one percent addi-
12 tional to the three percent rate authorized above in this paragraph for
13 such county for the period beginning June first, two thousand three, and
14 ending November thirtieth, two thousand [fifteen] SEVENTEEN;

15 S 2. This act shall take effect immediately.

16 SUBPART II

17 Section 1. Clause 35 of subparagraph (i) of the opening paragraph of
18 section 1210 of the tax law, as amended by chapter 319 of the laws of
19 2013, is amended to read as follows:

20 (35) the county of Schoharie is hereby further authorized and
21 empowered to adopt and amend local laws, ordinances or resolutions
22 imposing such taxes at a rate which is one percent additional to the
23 three percent rate authorized above in this paragraph for such county
24 for the period beginning June first, two thousand four, and ending
25 November thirtieth, two thousand [fifteen] SEVENTEEN;

26 S 2. This act shall take effect immediately.

27 SUBPART JJ

28 Section 1. Clause 22 of subparagraph (i) of the opening paragraph of
29 section 1210 of the tax law, as amended by chapter 311 of the laws of
30 2013, is amended to read as follows:

31 (22) the county of Schuyler is hereby further authorized and empowered
32 to adopt and amend local laws, ordinances or resolutions imposing such
33 taxes at a rate which is one percent additional to the three percent
34 rate authorized above in this paragraph for such county for the period
35 beginning September first, nineteen hundred ninety-nine, and ending
36 November thirtieth, two thousand [fifteen] SEVENTEEN;

37 S 2. This act shall take effect immediately.

38 SUBPART KK

39 Section 1. Clause 28 of subparagraph (i) of the opening paragraph of
40 section 1210 of the tax law, as amended by chapter 327 of the laws of
41 2013, is amended to read as follows:

42 (28) the county of Seneca is hereby further authorized and empowered
43 to adopt and amend local laws, ordinances or resolutions imposing such
44 taxes at a rate that is one percent additional to the three percent rate
45 authorized above in this paragraph for such county for the period begin-
46 ning December first, two thousand two and ending November thirtieth, two
47 thousand [fifteen] SEVENTEEN;

48 S 2. This act shall take effect immediately.

SUBPART LL

Section 1. Clause 26 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 318 of the laws of 2013, is amended to read as follows:

(26) the county of Steuben is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, nineteen hundred ninety-two and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

S 2. Section 1262-h of the tax law, as amended by chapter 318 of the laws of 2013, is amended to read as follows:

S 1262-h. Allocation and distribution of net collections from the additional one percent rate of sales and compensating use taxes in Steuben county. Notwithstanding any provision of law to the contrary, of the net collections received by the county of Steuben as a result of the imposition of the additional one percent rate of tax authorized by section twelve hundred ten of this article (a) during the period beginning December first, nineteen hundred ninety-three and ending November thirtieth, nineteen hundred ninety-four, the county of Steuben shall pay or cause to be paid to the city of Hornell the sum of two hundred thousand dollars, to the city of Corning the sum of three hundred thousand dollars, and the sum of five hundred thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area. Of the net collections received by the county of Steuben as a result of the imposition of said additional one percent rate of tax authorized by section twelve hundred ten of this article during the period beginning December first, nineteen hundred ninety-four and ending November thirtieth, nineteen hundred ninety-five, the county of Steuben shall pay or cause to be paid to the city of Hornell the sum of three hundred thousand dollars, to the city of Corning the sum of four hundred fifty thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and (b) during the period beginning December first, nineteen hundred ninety-five and ending November thirtieth, two thousand seven, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of five hundred fifty thousand dollars, to the city of Corning the sum of six hundred thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and during the period beginning December first, two thousand seven and ending November thirtieth, two thousand nine, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of six hundred ten thousand dollars, to the city of Corning the sum of six hundred fifty thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and

1 villages in such area; and during the period beginning December first,
2 two thousand nine and ending November thirtieth, two thousand eleven,
3 the county of Steuben shall annually pay or cause to be paid to the city
4 of Hornell the sum of seven hundred ten thousand dollars, to the city of
5 Corning the sum of seven hundred ten thousand dollars, and the sum of
6 seven hundred fifty thousand dollars to the towns and villages of the
7 county of Steuben, on the basis of the ratio which the full valuation of
8 real property in each town or village bears to the aggregate full valu-
9 ation of real property in all of the towns and villages in such area;
10 and during the period beginning December first, two thousand eleven and
11 ending November thirtieth, two thousand thirteen, the county of Steuben
12 shall annually pay or cause to be paid to the city of Hornell the sum of
13 seven hundred forty thousand dollars, to the city of Corning the sum of
14 seven hundred forty thousand dollars, and the sum of seven hundred fifty
15 thousand dollars to the towns and villages of the county of Steuben, on
16 the basis of the ratio which the full valuation of real property in each
17 town or village bears to the aggregate full valuation of real property
18 in all of the towns and villages in such area; and during the period
19 beginning December first, two thousand thirteen and ending November
20 thirtieth, two thousand fifteen, the county of Steuben shall annually
21 pay or cause to be paid to the city of Hornell the sum of seven hundred
22 sixty-five thousand dollars, to the city of Corning the sum of seven
23 hundred sixty-five thousand dollars, and the sum of seven hundred fifty
24 thousand dollars to the towns and villages of the county of Steuben, on
25 the basis of the ratio which the full valuation of real property in each
26 town or village bears to the aggregate full valuation of real property
27 in all of the towns and villages in such area; AND DURING THE PERIOD
28 BEGINNING DECEMBER FIRST, TWO THOUSAND FIFTEEN AND ENDING NOVEMBER THIR-
29 TIETH, TWO THOUSAND SEVENTEEN, THE COUNTY OF STEUBEN SHALL ANNUALLY PAY
30 OR CAUSE TO BE PAID TO THE CITY OF HORNELL THE SUM OF SEVEN HUNDRED
31 SIXTY-FIVE THOUSAND DOLLARS, TO THE CITY OF CORNING THE SUM OF SEVEN
32 HUNDRED SIXTY-FIVE THOUSAND DOLLARS, AND THE SUM OF SEVEN HUNDRED FIFTY
33 THOUSAND DOLLARS TO THE TOWNS AND VILLAGES OF THE COUNTY OF STEUBEN, ON
34 THE BASIS OF THE RATIO WHICH THE FULL VALUATION OF REAL PROPERTY IN EACH
35 TOWN OR VILLAGE BEARS TO THE AGGREGATE FULL VALUATION OF REAL PROPERTY
36 IN ALL OF THE TOWNS AND VILLAGES IN SUCH AREA.
37 S 3. This act shall take effect immediately.

38

SUBPART MM

39 Section 1. Clause 14 of subparagraph (i) of the opening paragraph of
40 section 1210 of the tax law, as amended by chapter 225 of the laws of
41 2013, is amended to read as follows:
42 (14) the county of Suffolk is hereby further authorized and empowered
43 to adopt and amend local laws, ordinances or resolutions imposing such
44 taxes at a rate which is one percent additional to the three percent
45 rate authorized above in this paragraph for such county for the period
46 beginning June first, two thousand one and ending November thirtieth,
47 two thousand [fifteen] SEVENTEEN;
48 S 2. Subdivision (c) of section 1262-j of the tax law, as amended by
49 chapter 225 of the laws of 2013, is amended to read as follows:
50 (c) Notwithstanding any provision of law to the contrary, of the net
51 collections received by the county of Suffolk as a result of the
52 increase of one percent to the tax authorized by section twelve hundred
53 ten of this article for the period beginning June first, two thousand
54 one and ending November thirtieth, two thousand [fifteen] SEVENTEEN,

1 imposed by local laws or resolutions (by simple majority) by the county
2 legislature, and signed by the county executive, the county of Suffolk
3 shall allocate such net collections as follows: no less than one-eighth
4 and no more than three-eighths of such net collections received shall be
5 dedicated for public safety purposes and the balance shall be deposited
6 in the general fund of the county of Suffolk.

7 S 3. This act shall take effect immediately.

8 SUBPART NN

9 Section 1. Clause 33 of subparagraph (i) of the opening paragraph of
10 section 1210 of the tax law, as amended by chapter 231 of the laws of
11 2013, is amended to read as follows:

12 (33) the county of Sullivan is hereby further authorized and empowered
13 to adopt and amend local laws, ordinances or resolutions imposing such
14 taxes at a rate that is: (i) one-half of one percent additional to the
15 three percent rate authorized above in this paragraph for such county
16 for the period beginning June first, two thousand three, and ending
17 November thirtieth, two thousand [fifteen] SEVENTEEN; and (ii) an addi-
18 tional one-half of one percent in addition to the other rates authorized
19 above in this paragraph for such county for the period beginning June
20 first, two thousand seven and ending November thirtieth, two thousand
21 [fifteen] SEVENTEEN;

22 S 2. This act shall take effect immediately.

23 SUBPART OO

24 Section 1. Clause 17 of subparagraph (i) of the opening paragraph of
25 section 1210 of the tax law, as amended by chapter 316 of the laws of
26 2013, is amended to read as follows:

27 (17) the county of Tioga is hereby further authorized and empowered to
28 adopt and amend local laws, ordinances or resolutions imposing such
29 taxes at a rate which is: (i) one-half of one percent additional to the
30 three percent rate authorized above in this paragraph for such county
31 for the period beginning September first, nineteen hundred ninety-three,
32 and ending November thirtieth, two thousand three; and (ii) one percent
33 additional to the three percent rate authorized above in this paragraph
34 for such county for the period beginning December first, two thousand
35 five, and ending November thirtieth, two thousand [fifteen] SEVENTEEN;

36 S 2. This act shall take effect immediately.

37 SUBPART PP

38 Section 1. Clause 7 of subparagraph (i) of the opening paragraph of
39 section 1210 of the tax law, as amended by chapter 2 of the laws of
40 2014, is amended to read as follows:

41 (7) the county of Ulster is hereby further authorized and empowered to
42 adopt and amend local laws, ordinances or resolutions imposing such
43 taxes at a rate which is one percent additional to the three percent
44 rate authorized above in this paragraph for such county [(i)] for the
45 period beginning September first, two thousand two and ending November
46 thirtieth, two thousand [thirteen and (ii) for the period beginning
47 February first, two thousand fourteen, and ending December thirty-first,
48 two thousand fourteen and (iii) for the period beginning January first,
49 two thousand fifteen and ending November thirtieth, two thousand
50 fifteen] SEVENTEEN;

1 S 2. Section 3 of chapter 200 of the laws of 2002 amending the tax
2 law relating to certain tax rates imposed by the county of Ulster, as
3 amended by chapter 2 of the laws of 2014, is amended to read as follows:

4 S 3. If, pursuant to the authority of this act, the county of Ulster
5 imposes sales and compensating use taxes at a rate greater than three
6 percent for all or any portion of the period commencing September 1,
7 2002, and ending November 30, [2015] 2017, net collections from such
8 additional rate of tax imposed during such period shall be deemed to be,
9 and shall be included in, net collections subject to such county's
10 existing agreement with the city of Kingston entered into pursuant to
11 subdivision (c) of section 1262 of the tax law and such net collections
12 shall be allocated in accordance with such agreement.

13 S 3. This act shall take effect immediately.

14 SUBPART QQ

15 Section 1. Clause 34 of subparagraph (i) of the opening paragraph of
16 section 1210 of the tax law, as amended by chapter 333 of the laws of
17 2013, is amended to read as follows:

18 (34) the county of Wayne is hereby further authorized and empowered to
19 adopt and amend local laws, ordinances or resolutions imposing such
20 taxes at a rate that is one percent additional to the three percent rate
21 authorized above in this paragraph for such county for the period begin-
22 ning December first, two thousand five, and ending November thirtieth,
23 two thousand [fifteen] SEVENTEEN;

24 S 2. This act shall take effect immediately.

25 SUBPART RR

26 Section 1. Clause 6 of subparagraph (i) of the opening paragraph of
27 section 1210 of the tax law, as amended by chapter 222 of the laws of
28 2013, is amended to read as follows:

29 (6) the county of Wyoming is hereby further authorized and empowered
30 to adopt and amend local laws, ordinances or resolutions imposing such
31 taxes at a rate which is one percent additional to the three percent
32 rate authorized above in this paragraph for such county for the period
33 beginning September first, nineteen hundred ninety-two and ending Novem-
34 ber thirtieth, two thousand [fifteen] SEVENTEEN;

35 S 2. This act shall take effect immediately.

36 SUBPART SS

37 Section 1. Clause 30 of subparagraph (i) of the opening paragraph of
38 section 1210 of the tax law, as amended by chapter 321 of the laws of
39 2013, is amended to read as follows:

40 (30) the county of Yates is hereby further authorized and empowered to
41 adopt and amend local laws, ordinances or resolutions imposing such
42 taxes at a rate which is one percent additional to the three percent
43 rate authorized above in this paragraph for such county for the period
44 beginning September first, two thousand three, and ending November thir-
45 tieth, two thousand [fifteen] SEVENTEEN;

46 S 2. This act shall take effect immediately.

47 SUBPART TT

1 Section 1. Clause 6 of subparagraph (ii) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 216 of the laws of
3 2013, is amended to read as follows:

4 (6) the city of Oswego is hereby further authorized and empowered to
5 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 city for the period
8 beginning September first, two thousand four, and ending November thir-
9 tieth, two thousand [fifteen] SEVENTEEN;

10 S 2. This act shall take effect immediately.

11 SUBPART UU

12 Section 1. Section 2 of chapter 89 of the laws of 2009 amending the
13 tax law relating to the imposition of an occupancy tax in the city of
14 Rye, as amended by chapter 125 of the laws of 2012, is amended to read
15 as follows:

16 S 2. This act shall take effect immediately and shall expire and be
17 deemed repealed September 1, [2015] 2018.

18 S 2. This act shall take effect immediately.

19 SUBPART VV

20 Section 1. Section 2 of chapter 405 of the laws of 2007, amending the
21 tax law relating to increasing hotel/motel taxes in Chautauqua county,
22 as amended by chapter 128 of the laws of 2013, is amended to read as
23 follows:

24 S 2. This act shall take effect December 1, 2007 and shall expire and
25 be deemed repealed November 30, [2015] 2017.

26 S 2. This act shall take effect immediately.

27 SUBPART WW

28 Section 1. Subdivision 7 of section 1202-q of the tax law, as amended
29 by chapter 137 of the laws of 2013, is amended to read as follows:

30 (7) Such local law shall provide for the imposition of a hotel or
31 motel tax for a period to expire on December thirty-first, two thousand
32 [fifteen] SEVENTEEN.

33 S 2. Section 6 of chapter 179 of the laws of 2000, amending the tax
34 law, relating to hotel and motel taxes in Nassau county and a surcharge
35 on tickets to places of entertainment in such county, as amended by
36 chapter 137 of the laws of 2013, is amended to read as follows:

37 S 6. This act shall take effect immediately, except that section five
38 of this act shall take effect on the same date as a chapter of the laws
39 of 2000 amending the public authorities law and the tax law relating to
40 creating the Nassau county interim finance authority takes effect;
41 provided, further, that sections two, three and four of this act shall
42 expire and be deemed repealed December 31, [2015] 2017.

43 S 3. This act shall take effect immediately.

44 SUBPART XX

45 Section 1. Subdivision 7 of section 1202-o of the tax law, as amended
46 by chapter 159 of the laws of 2009, is amended to read as follows:

47 (7) Such local law shall provide for the imposition of a hotel or
48 motel tax until December thirty-first, two thousand [fifteen] SEVENTEEN.

S 2. This act shall take effect immediately.

SUBPART YY

Section 1. Section 2 of chapter 98 of the laws of 2009, amending the tax law relating to authorizing the county of Cattaraugus to impose an additional mortgage recording tax, as amended by chapter 223 of the laws of 2012, is amended to read as follows:

S 2. This act shall take effect immediately and shall expire and be deemed repealed December 1, [2015] 2018.

S 2. This act shall take effect immediately.

SUBPART ZZ

Section 1. Section 2 of chapter 489 of the laws of 2004, amending the tax law relating to the mortgage recording tax in the county of Fulton, as amended by chapter 114 of the laws of 2013, is amended to read as follows:

S 2. This act shall take effect immediately and shall expire November 30, [2015] 2017 when upon such date the provisions of this act shall be deemed repealed.

S 2. This act shall take effect immediately.

SUBPART AAA

Section 1. Section 2 of chapter 556 of the laws of 2007, amending the tax law, relating to the imposition of an additional real estate transfer tax within the county of Columbia, as amended by chapter 118 of the laws of 2013, is amended to read as follows:

S 2. This act shall take effect immediately and shall expire and be deemed repealed on December 31, [2015] 2017.

S 2. This act shall take effect immediately.

S 2. Severability clause. If any clause, sentence, paragraph, subdivision, section or part of this act shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part thereof directly involved in the controversy in which such judgment shall have been rendered. It is hereby declared to be the intent of the legislature that this act would have been enacted even if such invalid provisions had not been included herein.

S 3. This act shall take effect immediately provided, however, that the applicable effective date of Subparts A through AAA of this act shall be as specifically set forth in the last section of such Subparts.

PART I

Section 1. Section 34 of chapter 91 of the laws of 2002 amending the education law and other laws relating to the reorganization of the New York city school construction authority, board of education and community boards, as amended by chapter 345 of the laws of 2009, is amended to read as follows:

S 34. This act shall take effect July 1, 2002; provided, that sections one through twenty, twenty-four, and twenty-six through thirty of this act shall expire and be deemed repealed June 30, [2015] 2018; provided, further, that notwithstanding any provision of article 5 of the general

1 construction law, on June 30, [2015] 2018 the provisions of subdivisions
2 3, 5, and 8, paragraph b of subdivision 13, subdivision 14, paragraphs
3 b, d, and e of subdivision 15, and subdivisions 17 and 21 of section
4 2554 of the education law as repealed by section three of this act,
5 subdivision 1 of section 2590-b of the education law as repealed by
6 section six of this act, paragraph (a) of subdivision 2 of section
7 2590-b of the education law as repealed by section seven of this act,
8 section 2590-c of the education law as repealed by section eight of this
9 act, paragraph c of subdivision 2 of section 2590-d of the education law
10 as repealed by section twenty-six of this act, subdivision 1 of section
11 2590-e of the education law as repealed by section twenty-seven of this
12 act, subdivision 28 of section 2590-h of the education law as repealed
13 by section twenty-eight of this act, subdivision 30 of section 2590-h of
14 the education law as repealed by section twenty-nine of this act, subdi-
15 vision 30-a of section 2590-h of the education law as repealed by
16 section thirty of this act shall be revived and be read as such
17 provisions existed in law on the date immediately preceding the effec-
18 tive date of this act; provided, however, that sections seven and eight
19 of this act shall take effect on November 30, 2003; provided further
20 that the amendments to subdivision 25 of section 2554 of the education
21 law made by section two of this act shall be subject to the expiration
22 and reversion of such subdivision pursuant to section 12 of chapter 147
23 of the laws of 2001, as amended, when upon such date the provisions of
24 section four of this act shall take effect.

25 S 2. Subdivision 12 of section 17 of chapter 345 of the laws of 2009
26 amending the education law relating to the New York city board of educa-
27 tion, chancellor, community councils, and community superintendents, is
28 amended to read as follows:

29 12. any provision in sections one, two, three, four, five, six, seven,
30 eight, nine, ten and eleven of this act not otherwise set to expire
31 pursuant to section 34 of chapter 91 of the laws of 2002, as amended, or
32 section 17 of chapter 123 of the laws of 2003, as amended, shall expire
33 and be deemed repealed June 30, [2015] 2018.

34 S 3. This act shall take effect immediately.

35 S 2. Severability clause. If any clause, sentence, paragraph, subdivi-
36 sion, section or part of this act shall be adjudged by any court of
37 competent jurisdiction to be invalid, such judgment shall not affect,
38 impair, or invalidate the remainder thereof, but shall be confined in
39 its operation to the clause, sentence, paragraph, subdivision, section
40 or part thereof directly involved in the controversy in which such judg-
41 ment shall have been rendered. It is hereby declared to be the intent of
42 the legislature that this act would have been enacted even if such
43 invalid provisions had not been included herein.

44 S 3. This act shall take effect immediately provided, however, that
45 the applicable effective date of Parts A through I of this act shall be
46 as specifically set forth in the last section of such Parts.