

8313

2015-2016 Regular Sessions

I N A S S E M B L Y

June 22, 2015

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

AN ACT 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

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

1 Section 1. Clause 2 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 136 of the laws of
3 2013, is amended to read as follows:
4 (2) the county of Nassau 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 three-quarters percent additional to the three
7 percent rate authorized above in this paragraph for such county for the
8 period beginning January first, nineteen hundred eighty-six and ending
9 November thirtieth, two thousand [fifteen] SEVENTEEN, subject to the
10 limitation set forth in section twelve hundred sixty-two-e of this arti-
11 cle, and also at a rate which is one-half percent additional to the
12 three percent rate authorized above in this paragraph, and which is also
13 additional to the three-quarters percent rate also authorized above in
14 this clause for such county, for the period beginning September first,
15 nineteen hundred ninety-one and ending November thirtieth, two thousand
16 [fifteen] SEVENTEEN;
17 S 2. Section 1262-e of the tax law, as amended by chapter 136 of the
18 laws of 2013, is amended to read as follows:
19 S 1262-e. Establishment of local government assistance programs in
20 Nassau county. 1. Towns and cities. Notwithstanding any other provision
21 of law to the contrary, for the calendar year beginning on January
22 first, nineteen hundred ninety-eight and continuing through the calendar
23 year beginning on January first, two thousand [fifteen] SEVENTEEN, the

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

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1 county of Nassau shall enact and establish a local government assistance
2 program for the towns and cities within such county to assist such towns
3 and cities to minimize real property taxes; defray the cost and expense
4 of the treatment, collection, management, disposal, and transportation
5 of municipal solid waste, and to comply with the provisions of chapter
6 two hundred ninety-nine of the laws of nineteen hundred eighty-three;
7 and defray the cost of maintaining conservation and environmental
8 control programs. Such special assistance program for the towns and
9 cities within such county and the funding for such program shall equal
10 one-third of the revenues received by such county from the imposition of
11 the three-quarters percent sales and use tax during calendar years two
12 thousand one, two thousand two, two thousand three, two thousand four,
13 two thousand five, two thousand six, two thousand seven, two thousand
14 eight, two thousand nine, two thousand ten, two thousand eleven, two
15 thousand twelve, two thousand thirteen, two thousand fourteen [and], two
16 thousand fifteen, TWO THOUSAND SIXTEEN, AND TWO THOUSAND SEVENTEEN addi-
17 tional to the regular three percent rate authorized for such county in
18 section twelve hundred ten of this article. The monies for such special
19 local assistance shall be paid and distributed to the towns and cities
20 on a per capita basis using the population figures in the latest decen-
21 nial federal census. Provided further, that notwithstanding any other
22 law to the contrary, the establishment of such special assistance
23 program shall preclude any city or town within such county from preempt-
24 ing or claiming under any other section of this chapter the revenues
25 derived from the additional tax authorized by section twelve hundred ten
26 of this article. Provided further, that any such town or towns may, by
27 resolution of the town board, apportion all or a part of monies received
28 in such special assistance program to an improvement district or special
29 district account within such town or towns in order to accomplish the
30 purposes of this special assistance program.

31 2. Villages. Notwithstanding any other provision of law to the contra-
32 ry, for the calendar year beginning on January first, nineteen hundred
33 ninety-eight and continuing through the calendar year beginning on Janu-
34 ary first, two thousand [fifteen] SEVENTEEN, the county of Nassau, by
35 local law, is hereby empowered to enact and establish a local government
36 assistance program for the villages within such county to assist such
37 villages to minimize real property taxes; defray the cost and expense of
38 the treatment, collection, management, disposal, and transportation of
39 municipal solid waste; and defray the cost of maintaining conservation
40 and environmental control programs. The funding of such local assistance
41 program for the villages within such county may be provided by Nassau
42 county during any calendar year in which such village local assistance
43 program is in effect and shall not exceed one-sixth of the revenues
44 received from the imposition of the three-quarters percent sales and use
45 tax that are remaining after the towns and cities have received their
46 funding pursuant to the provisions of subdivision one of this section.
47 The funding for such village local assistance program shall be paid and
48 distributed to the villages on a per capita basis using the population
49 figures in the latest decennial federal census. Provided further, that
50 the establishment of such village local assistance program shall
51 preclude any village within such county from preempting or claiming
52 under any other section of this chapter the revenues derived from the
53 additional tax authorized by section twelve hundred ten of this article.
54 NOTWITHSTANDING ANY PROVISIONS TO THE CONTRARY FOR SUCH LOCAL ASSISTANCE
55 PROGRAM IN EFFECT, IN ADDITION TO THE REVENUE RECEIVED ON A PER CAPITA
56 BASIS FROM THE ONE-SIXTH SHARE OF THE THREE-QUARTERS PERCENT SALES TAX,

1 NO LESS THAN ONE MILLION TWO HUNDRED THOUSAND DOLLARS, BUT NO MORE THAN
2 TWO MILLION FIVE HUNDRED THOUSAND DOLLARS OF THE NET COLLECTION OF SALES
3 TAX REVENUES DISTRIBUTED TO THE COUNTY OF NASSAU BY THE STATE TAX
4 COMMISSION PURSUANT TO THIS SECTION SHALL BE ANNUALLY DISTRIBUTED TO THE
5 VILLAGE OF HEMPSTEAD IN THE COUNTY OF NASSAU, AND NO LESS THAN ONE
6 MILLION DOLLARS, BUT NO MORE THAN TWO MILLION DOLLARS OF SUCH NET
7 COLLECTION OF SALES TAX REVENUES SHALL BE ANNUALLY DISTRIBUTED TO THE
8 VILLAGE OF FREEPORT IN THE COUNTY OF NASSAU.
9 S 3. This act shall take effect immediately.