

3918

2015-2016 Regular Sessions

I N   S E N A T E

February 20, 2015

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Introduced by Sen. AMEDORE -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, to amend chapter 200 of the laws of 2002 amending the tax law relating to certain tax rates imposed by the county of Ulster, to amend chapter 195 of the laws of 2013 amending the tax law relating to extending the authorization of the county of Onondaga to impose an additional rate of sales and compensating use taxes, chapter 209 of the laws of 2013 amending the tax law relating to extending the authority of the county of Orange to impose an additional rate of sales and compensating use taxes, chapter 210 of the laws of 2013 amending the tax law relating to the imposition of sales and compensating use taxes by the county of Monroe, chapter 211 of the laws of 2013 amending the tax law relating to the imposition of sales and compensating use taxes by the county of Albany, chapter 212 of the laws of 2013 amending the tax law relating to sales and compensating use taxes in Columbia county, and chapter 331 of the laws of 2013 amending the tax law relating to extending the expiration of the authorization to the county of Genesee to impose an additional one percent of sales and compensating use taxes, in relation to authorizing certain counties to impose, on a biennial basis, an additional rate of sales and compensating use taxes; and to repeal subparagraph (i) of the opening paragraph of section 1210 of the tax law relating thereto

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

1     Section 1. Subparagraph (i) of the opening paragraph of section 1210  
2     of the tax law is REPEALED and a new subparagraph (i) is added to read  
3     as follows:

4     (I) WITH RESPECT TO A CITY OF ONE MILLION OR MORE AND THE FOLLOWING  
5     COUNTIES (1) ANY SUCH CITY HAVING A POPULATION OF ONE MILLION OR MORE IS

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

LBD09257-02-5

1 HEREBY AUTHORIZED AND EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDI-  
2 NANCES OR RESOLUTIONS IMPOSING SUCH TAXES IN ANY SUCH CITY, AT THE RATE  
3 OF FOUR AND ONE-HALF PERCENT;

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 SUCH  
8 PERIODS OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER JANUARY  
9 FIRST, NINETEEN HUNDRED EIGHTY-SIX, SUBJECT TO THE LIMITATION SET FORTH  
10 IN SECTION TWELVE HUNDRED SIXTY-TWO-E OF THIS ARTICLE, AND ALSO AT A  
11 RATE WHICH IS ONE-HALF PERCENT ADDITIONAL TO THE THREE PERCENT RATE  
12 AUTHORIZED ABOVE IN THIS PARAGRAPH, AND WHICH IS ALSO ADDITIONAL TO THE  
13 THREE-QUARTERS PERCENT RATE ALSO AUTHORIZED ABOVE IN THIS CLAUSE FOR  
14 SUCH COUNTY, FOR SUCH PERIODS OF TWO YEARS AS IT SHALL ELECT BEGINNING  
15 ON AND AFTER SEPTEMBER FIRST, NINETEEN HUNDRED NINETY-ONE;

16 (3) THE COUNTY OF RENSSELAER IS HEREBY FURTHER AUTHORIZED AND  
17 EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS  
18 IMPOSING SUCH TAXES AT A RATE WHICH IS ONE PERCENT ADDITIONAL TO THE  
19 THREE PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY  
20 FOR SUCH PERIODS OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER  
21 SEPTEMBER FIRST, NINETEEN HUNDRED NINETY-FOUR;

22 (4) THE COUNTY OF ERIE IS HEREBY FURTHER AUTHORIZED AND EMPOWERED TO  
23 ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
24 TAXES (I) AT A RATE WHICH IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT  
25 RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH PERIODS  
26 OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER JANUARY TENTH,  
27 NINETEEN HUNDRED EIGHTY-EIGHT; AND (II) AT A RATE WHICH IS THREE-QUAR-  
28 TERS OF ONE PERCENT ADDITIONAL TO THE THREE PERCENT RATE AUTHORIZED  
29 ABOVE IN THIS PARAGRAPH, AND WHICH IS ALSO ADDITIONAL TO THE ONE PERCENT  
30 RATE ALSO AUTHORIZED ABOVE IN THIS CLAUSE FOR SUCH COUNTY, FOR SUCH  
31 PERIODS OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER DECEMBER  
32 FIRST, TWO THOUSAND ELEVEN;

33 (5) THE COUNTY OF CATTARAUGUS IS HEREBY FURTHER AUTHORIZED AND  
34 EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS  
35 IMPOSING SUCH TAXES AT A RATE WHICH IS ONE PERCENT ADDITIONAL TO THE  
36 THREE PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY  
37 FOR SUCH PERIODS OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER  
38 MARCH FIRST, NINETEEN HUNDRED EIGHTY-SIX;

39 (6) THE COUNTY OF WYOMING 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 ONE PERCENT ADDITIONAL TO THE THREE PERCENT  
42 RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH PERIODS  
43 OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER SEPTEMBER FIRST,  
44 NINETEEN HUNDRED NINETY-TWO;

45 (7) THE COUNTY OF ULSTER IS HEREBY FURTHER AUTHORIZED AND EMPOWERED TO  
46 ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
47 TAXES AT A RATE WHICH IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT  
48 RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY (I) FOR THE  
49 PERIOD BEGINNING SEPTEMBER FIRST, TWO THOUSAND TWO AND ENDING NOVEMBER  
50 THIRTIETH, TWO THOUSAND THIRTEEN AND (II) FOR SUCH PERIODS OF TWO YEARS  
51 AS IT SHALL ELECT BEGINNING ON AND AFTER FEBRUARY FIRST, TWO THOUSAND  
52 FOURTEEN;

53 (8) THE COUNTY OF ALLEGANY IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
54 TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
55 TAXES AT A RATE WHICH IS: (I) ONE PERCENT ADDITIONAL TO THE THREE  
56 PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR THE

1 PERIOD BEGINNING DECEMBER FIRST, NINETEEN HUNDRED EIGHTY-SIX AND ENDING  
2 NOVEMBER THIRTIETH, TWO THOUSAND FOUR; AND (II) ONE AND ONE-HALF PERCENT  
3 ADDITIONAL TO THE THREE PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH  
4 FOR SUCH COUNTY FOR SUCH PERIODS OF TWO YEARS AS IT SHALL ELECT BEGIN-  
5 NING ON AND AFTER DECEMBER FIRST, TWO THOUSAND FOUR;

6 (9) THE COUNTY OF CAYUGA IS HEREBY FURTHER AUTHORIZED AND EMPOWERED TO  
7 ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
8 TAXES AT A RATE WHICH IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT  
9 RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH PERIODS  
10 OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER SEPTEMBER FIRST,  
11 NINETEEN HUNDRED NINETY-TWO;

12 (10) THE COUNTY OF ALBANY IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
13 TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
14 TAXES AT A RATE WHICH IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT  
15 RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH PERIODS  
16 OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER SEPTEMBER FIRST,  
17 NINETEEN HUNDRED NINETY-TWO;

18 (11) THE COUNTY OF TOMPKINS IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
19 TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
20 TAXES AT A RATE WHICH IS ONE-HALF OR ONE PERCENT ADDITIONAL TO THE THREE  
21 PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH  
22 PERIODS OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER DECEMBER  
23 FIRST, NINETEEN HUNDRED NINETY-TWO;

24 (12) THE COUNTY OF CORTLAND 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 ONE PERCENT ADDITIONAL TO THE THREE PERCENT  
27 RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH PERIODS  
28 OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER SEPTEMBER FIRST,  
29 NINETEEN HUNDRED NINETY-TWO;

30 (13) THE COUNTY OF ONEIDA IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
31 TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
32 TAXES AT A RATE WHICH IS: (I) ONE PERCENT ADDITIONAL TO THE THREE  
33 PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH  
34 PERIODS OF TWO YEARS AS IT SHALL ELECT BEGINNING ON OR AFTER SEPTEMBER  
35 FIRST, NINETEEN HUNDRED NINETY-TWO; AND ALSO (II) AT A RATE WHICH IS  
36 THREE-QUARTERS OF ONE PERCENT OR ONE-HALF OF ONE PERCENT ADDITIONAL TO  
37 THE THREE PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH, AND WHICH IS  
38 ALSO ADDITIONAL TO THE ONE PERCENT RATE ALSO AUTHORIZED ABOVE IN THIS  
39 CLAUSE FOR SUCH COUNTY, FOR SUCH PERIODS OF TWO YEARS AS IT SHALL ELECT  
40 BEGINNING ON AND AFTER DECEMBER FIRST, TWO THOUSAND EIGHT;

41 (14) THE COUNTY OF SUFFOLK IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
42 TO 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 FOR SUCH PERIODS  
45 OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER JUNE FIRST, TWO  
46 THOUSAND ONE;

47 (15) THE COUNTY OF GREENE IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
48 TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
49 TAXES AT A RATE WHICH IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT  
50 RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH PERIODS  
51 OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER MARCH FIRST, NINE-  
52 TEEN HUNDRED NINETY-THREE;

53 (16) THE COUNTY OF ORLEANS IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
54 TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
55 TAXES AT A RATE WHICH IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT  
56 RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH PERIODS

1 OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER JUNE FIRST, NINE-  
2 TEEN HUNDRED NINETY-THREE;

3 (17) THE COUNTY OF TIOGA IS HEREBY FURTHER AUTHORIZED AND EMPOWERED TO  
4 ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
5 TAXES AT A RATE WHICH IS: (I) ONE-HALF OF ONE PERCENT ADDITIONAL TO THE  
6 THREE PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY  
7 FOR THE PERIOD BEGINNING SEPTEMBER FIRST, NINETEEN HUNDRED NINETY-THREE,  
8 AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND THREE; AND (II) ONE PERCENT  
9 ADDITIONAL TO THE THREE PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH  
10 FOR SUCH COUNTY FOR SUCH PERIODS OF TWO YEARS AS IT SHALL ELECT BEGIN-  
11 NING ON AND AFTER DECEMBER FIRST, TWO THOUSAND FIVE;

12 (18) THE COUNTY OF BROOME IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
13 TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
14 TAXES AT A RATE WHICH IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT  
15 RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH PERIODS  
16 OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER MARCH FIRST, NINE-  
17 TEEN HUNDRED NINETY-FOUR;

18 (19) THE COUNTY OF HERKIMER IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
19 TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
20 TAXES AT A RATE WHICH IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT  
21 RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH PERIODS  
22 OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER SEPTEMBER FIRST,  
23 NINETEEN HUNDRED NINETY-FOUR;

24 (20) THE COUNTY OF GENESEE 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 ONE PERCENT ADDITIONAL TO THE THREE PERCENT  
27 RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH PERIODS  
28 OF TWO YEARS AS IT SHALL ELECT BEGINNING ON OR AFTER SEPTEMBER FIRST,  
29 NINETEEN HUNDRED NINETY-FOUR;

30 (21) THE COUNTY OF COLUMBIA IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
31 TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
32 TAXES AT A RATE WHICH IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT  
33 RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH PERIODS  
34 OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER MARCH FIRST, NINE-  
35 TEEN HUNDRED NINETY-FIVE;

36 (22) THE COUNTY OF SCHUYLER IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
37 TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
38 TAXES AT A RATE WHICH IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT  
39 RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH PERIODS  
40 OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER SEPTEMBER FIRST,  
41 NINETEEN HUNDRED NINETY-NINE;

42 (23) THE COUNTY OF ROCKLAND 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: (I) FIVE-EIGHTHS OF ONE PERCENT ADDITIONAL TO  
45 THE THREE PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUN-  
46 TY FOR SUCH PERIODS OF TWO YEARS AS IT SHALL ELECT BEGINNING ON OR AFTER  
47 MARCH FIRST, TWO THOUSAND TWO; AND ALSO (II) AT A RATE WHICH IS  
48 THREE-EIGHTHS OF ONE PERCENT ADDITIONAL TO THE THREE PERCENT RATE  
49 AUTHORIZED ABOVE IN THIS PARAGRAPH, AND WHICH IS ALSO ADDITIONAL TO THE  
50 FIVE-EIGHTHS OF ONE PERCENT RATE ALSO AUTHORIZED ABOVE IN THIS CLAUSE  
51 FOR SUCH COUNTY, FOR SUCH PERIODS OF TWO YEARS AS IT SHALL ELECT BEGIN-  
52 NING ON AND AFTER MARCH FIRST, TWO THOUSAND SEVEN;

53 (24) THE COUNTY OF CHENANGO IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
54 TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
55 TAXES AT A RATE WHICH IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT  
56 RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH PERIODS

1 OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER SEPTEMBER FIRST,  
2 TWO THOUSAND TWO;

3 (25) THE COUNTY OF MONROE IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
4 TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
5 TAXES AT A RATE WHICH IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT  
6 RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH PERIODS OF TWO YEARS AS  
7 IT SHALL ELECT BEGINNING ON AND AFTER DECEMBER FIRST, NINETEEN HUNDRED  
8 NINETY-THREE;

9 (26) THE COUNTY OF STEUBEN IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
10 TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
11 TAXES AT A RATE WHICH IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT  
12 RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH PERIODS  
13 OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER DECEMBER FIRST,  
14 NINETEEN HUNDRED NINETY-TWO;

15 (27) THE COUNTY OF CHEMUNG 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 SUCH PERIODS  
19 OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER DECEMBER FIRST,  
20 TWO THOUSAND TWO;

21 (28) THE COUNTY OF SENECA IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
22 TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
23 TAXES AT A RATE THAT IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT RATE  
24 AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH PERIODS OF  
25 TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER DECEMBER FIRST, TWO  
26 THOUSAND TWO;

27 (29) THE COUNTY OF NIAGARA IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
28 TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
29 TAXES AT A RATE WHICH IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT  
30 RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH PERIODS  
31 OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER MARCH FIRST, TWO  
32 THOUSAND THREE;

33 (30) THE COUNTY OF DUTCHESS 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 SUCH PERIODS OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER  
38 MARCH FIRST, TWO THOUSAND THREE;

39 (31) THE COUNTY OF YATES IS HEREBY FURTHER AUTHORIZED AND EMPOWERED TO  
40 ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
41 TAXES AT A RATE WHICH IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT  
42 RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH PERIODS  
43 OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER SEPTEMBER FIRST,  
44 TWO THOUSAND THREE;

45 (32) THE COUNTY OF SCHENECTADY IS HEREBY FURTHER AUTHORIZED AND  
46 EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS  
47 IMPOSING SUCH TAXES AT A RATE WHICH IS ONE-HALF OF ONE PERCENT ADDI-  
48 TIONAL TO THE THREE PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR  
49 SUCH COUNTY FOR SUCH PERIODS OF TWO YEARS AS IT SHALL ELECT BEGINNING ON  
50 AND AFTER JUNE FIRST, TWO THOUSAND THREE;

51 (33) THE COUNTY OF MONTGOMERY IS HEREBY FURTHER AUTHORIZED AND  
52 EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS  
53 IMPOSING SUCH TAXES AT A RATE WHICH IS ONE PERCENT ADDITIONAL TO THE  
54 THREE PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY  
55 FOR SUCH PERIODS OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER  
56 JUNE FIRST, TWO THOUSAND THREE;

1 (34) THE COUNTY OF LIVINGSTON IS HEREBY FURTHER AUTHORIZED AND  
2 EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS  
3 IMPOSING SUCH TAXES AT A RATE WHICH IS ONE PERCENT ADDITIONAL TO THE  
4 THREE PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY  
5 FOR SUCH PERIODS OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER  
6 JUNE FIRST, TWO THOUSAND THREE;

7 (35) THE COUNTY OF SULLIVAN IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
8 TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
9 TAXES AT A RATE THAT IS: (I) ONE-HALF OF ONE PERCENT ADDITIONAL TO THE  
10 THREE PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY  
11 FOR SUCH PERIODS OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER  
12 JUNE FIRST, TWO THOUSAND THREE; AND (II) AN ADDITIONAL ONE-HALF OF ONE  
13 PERCENT IN ADDITION TO THE OTHER RATES AUTHORIZED ABOVE IN THIS PARA-  
14 GRAPH FOR SUCH COUNTY FOR SUCH PERIODS OF TWO YEARS AS IT SHALL ELECT  
15 BEGINNING ON AND AFTER JUNE FIRST, TWO THOUSAND SEVEN;

16 (36) THE COUNTY OF OTSEGO IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
17 TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
18 TAXES AT A RATE WHICH IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT  
19 RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH PERIODS  
20 OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER DECEMBER FIRST,  
21 TWO THOUSAND THREE;

22 (37) THE COUNTY OF DELAWARE IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
23 TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
24 TAXES AT A RATE THAT IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT RATE  
25 AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR THE PERIOD BEGIN-  
26 NING DECEMBER FIRST, TWO THOUSAND THREE, AND ENDING NOVEMBER THIRTIETH,  
27 TWO THOUSAND THIRTEEN;

28 (38) THE COUNTY OF WAYNE IS HEREBY FURTHER AUTHORIZED AND EMPOWERED TO  
29 ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
30 TAXES AT A RATE THAT IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT RATE  
31 AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH PERIODS OF  
32 TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER DECEMBER FIRST, TWO  
33 THOUSAND FIVE;

34 (39) THE COUNTY OF SCHOHARIE IS HEREBY FURTHER AUTHORIZED AND  
35 EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS  
36 IMPOSING SUCH TAXES AT A RATE WHICH IS ONE PERCENT ADDITIONAL TO THE  
37 THREE PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY  
38 FOR SUCH PERIODS OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER  
39 JUNE FIRST, TWO THOUSAND FOUR;

40 (40) THE COUNTY OF MADISON IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
41 TO 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 SUCH PERIODS  
44 OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER JUNE FIRST, TWO  
45 THOUSAND FOUR;

46 (41) THE COUNTY OF ORANGE 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 THREE-QUARTERS OF ONE PERCENT ADDITIONAL TO THE  
49 THREE PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY  
50 FOR SUCH PERIODS OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER  
51 JUNE FIRST, TWO THOUSAND FOUR;

52 (42) THE COUNTY OF CLINTON IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
53 TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
54 TAXES AT A RATE WHICH IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT  
55 RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH PERIODS

1 OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER DECEMBER FIRST,  
2 TWO THOUSAND SEVEN;

3 (43) THE COUNTY OF LEWIS IS HEREBY FURTHER AUTHORIZED AND EMPOWERED TO  
4 ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
5 TAXES AT A RATE THAT IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT RATE  
6 AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH PERIODS OF  
7 TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER JUNE FIRST, TWO THOU-  
8 SAND FOUR;

9 (44) THE COUNTY OF OSWEGO IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
10 TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
11 TAXES AT A RATE WHICH IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT  
12 RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH PERIODS  
13 OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER SEPTEMBER FIRST,  
14 TWO THOUSAND FOUR;

15 (45) THE COUNTY OF ESSEX 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 SUCH PERIODS  
19 OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER DECEMBER FIRST,  
20 TWO THOUSAND THIRTEEN;

21 (46) THE COUNTY OF JEFFERSON IS HEREBY FURTHER AUTHORIZED AND  
22 EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS  
23 IMPOSING SUCH TAXES AT A RATE WHICH IS THREE-QUARTERS OF ONE PERCENT  
24 ADDITIONAL TO THE THREE PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH  
25 FOR SUCH COUNTY FOR SUCH PERIODS OF TWO YEARS AS IT SHALL ELECT BEGIN-  
26 NING ON AND AFTER SEPTEMBER FIRST, TWO THOUSAND FOUR;

27 (47) THE COUNTY OF ONONDAGA IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
28 TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
29 TAXES AT A RATE THAT IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT RATE  
30 AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH PERIODS OF  
31 TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER SEPTEMBER FIRST, TWO  
32 THOUSAND FOUR;

33 (48) THE COUNTY OF CHAUTAUQUA IS HEREBY FURTHER AUTHORIZED AND  
34 EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS  
35 IMPOSING SUCH TAXES AT A RATE THAT IS: (I) ONE AND ONE-QUARTER PERCENT  
36 ADDITIONAL TO THE THREE PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH  
37 FOR SUCH COUNTY FOR THE PERIOD BEGINNING MARCH FIRST, TWO THOUSAND FIVE  
38 AND ENDING AUGUST THIRTY-FIRST, TWO THOUSAND SIX; (II) ONE PERCENT ADDI-  
39 TIONAL TO THE THREE PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR  
40 SUCH COUNTY FOR THE PERIOD BEGINNING SEPTEMBER FIRST, TWO THOUSAND SIX  
41 AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND SEVEN; (III) THREE-QUARTERS  
42 OF ONE PERCENT ADDITIONAL TO THE THREE PERCENT RATE AUTHORIZED ABOVE IN  
43 THIS PARAGRAPH FOR SUCH COUNTY FOR THE PERIOD BEGINNING DECEMBER FIRST,  
44 TWO THOUSAND SEVEN AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND TEN; AND  
45 (IV) ONE-HALF OF ONE PERCENT ADDITIONAL TO THE THREE PERCENT RATE  
46 AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH PERIODS OF  
47 TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER DECEMBER FIRST, TWO  
48 THOUSAND TEN;

49 (49) THE COUNTY OF FULTON IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
50 TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
51 TAXES AT A RATE WHICH IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT  
52 RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH PERIODS  
53 OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER SEPTEMBER FIRST,  
54 TWO THOUSAND FIVE;

55 (50) THE COUNTY OF PUTNAM IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
56 TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH

1 TAXES AT A RATE THAT IS: (I) ONE-HALF OF ONE PERCENT ADDITIONAL TO THE  
2 THREE PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY  
3 FOR THE PERIOD BEGINNING SEPTEMBER FIRST, TWO THOUSAND FIVE AND ENDING  
4 AUGUST THIRTY-FIRST, TWO THOUSAND SEVEN; AND (II) ONE PERCENT ADDITIONAL  
5 TO THE THREE PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH  
6 COUNTY FOR SUCH PERIODS OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND  
7 AFTER SEPTEMBER FIRST, TWO THOUSAND SEVEN;

8 (51) THE COUNTY OF FRANKLIN IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
9 TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
10 TAXES AT A RATE THAT IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT RATE  
11 AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH PERIODS OF  
12 TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER JUNE FIRST, TWO THOU-  
13 SAND SIX;

14 (52) THE COUNTY OF ONTARIO IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
15 TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
16 TAXES AT A RATE THAT IS: (I) ONE-EIGHTH OF ONE PERCENT ADDITIONAL TO THE  
17 THREE PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY  
18 FOR SUCH PERIODS OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER  
19 JUNE FIRST, TWO THOUSAND SIX; AND ALSO (II) AT A RATE THAT IS  
20 THREE-EIGHTHS OF ONE PERCENT ADDITIONAL TO THE THREE PERCENT RATE  
21 AUTHORIZED ABOVE IN THIS PARAGRAPH, AND THAT IS ALSO ADDITIONAL TO THE  
22 ONE-EIGHTH OF ONE PERCENT RATE AUTHORIZED IN THIS CLAUSE FOR SUCH COUN-  
23 TY, FOR SUCH PERIODS OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND  
24 AFTER SEPTEMBER FIRST, TWO THOUSAND NINE;

25 (53) THE COUNTY OF ST. LAWRENCE IS HEREBY FURTHER AUTHORIZED AND  
26 EMPOWERED TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS  
27 IMPOSING SUCH TAXES AT A RATE THAT IS ONE PERCENT ADDITIONAL TO THE  
28 THREE PERCENT RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY  
29 FOR SUCH PERIODS OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER  
30 DECEMBER FIRST, TWO THOUSAND THIRTEEN;

31 (54) THE COUNTY OF HAMILTON IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
32 TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
33 TAXES AT A RATE THAT IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT RATE  
34 AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH PERIODS OF  
35 TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER DECEMBER FIRST, TWO  
36 THOUSAND THIRTEEN;

37 (55) THE COUNTY OF DELAWARE IS HEREBY FURTHER AUTHORIZED AND EMPOWERED  
38 TO ADOPT AND AMEND LOCAL LAWS, ORDINANCES OR RESOLUTIONS IMPOSING SUCH  
39 TAXES AT A RATE WHICH IS ONE PERCENT ADDITIONAL TO THE THREE PERCENT  
40 RATE AUTHORIZED ABOVE IN THIS PARAGRAPH FOR SUCH COUNTY FOR SUCH PERIODS  
41 OF TWO YEARS AS IT SHALL ELECT BEGINNING ON AND AFTER SEPTEMBER FIRST,  
42 TWO THOUSAND TWO;

43 S 2. Section 1210-E of the tax law, as amended by chapter 328 of the  
44 laws of 2013, is amended to read as follows:

45 S 1210-E. Sales and compensating use taxes within Herkimer county. In  
46 addition to the taxes imposed by section twelve hundred ten of this  
47 subpart or any other provision of law, the county of Herkimer is hereby  
48 authorized and empowered to adopt and amend local laws, ordinances or  
49 resolutions imposing within the territorial limits of such county addi-  
50 tional sales and compensating use taxes at the rate of one-quarter of  
51 one percent for [the period] PERIODS OF TWO YEARS beginning ON AND AFTER  
52 December first, two thousand seven [and ending November thirtieth, two  
53 thousand fifteen], which taxes shall be identical to the taxes imposed  
54 by such county pursuant to the authority of section twelve hundred ten  
55 of this subpart. Except as hereinafter provided, all provisions of this  
56 article, including the definition and exemption provisions and the



1 provisions relating to the administration, collection and distribution  
2 by the commissioner, shall apply for purposes of the taxes authorized by  
3 this section in the same manner and with the same force and effect as if  
4 the language of this article had been incorporated in full in this  
5 section and had expressly referred to the taxes authorized by this  
6 section; provided, however, that any provision relating to a maximum  
7 rate shall be calculated without reference to the rate of additional  
8 sales and compensating use taxes herein authorized. For purposes of part  
9 IV of this article, relating to the disposition of revenues resulting  
10 from taxes collected and administered by the commissioner, the addi-  
11 tional sales and compensating use taxes authorized by this section  
12 imposed under the authority of section twelve hundred ten of this  
13 subpart and all provisions relating to the deposit, administration and  
14 disposition of taxes, penalties and interest relating to taxes imposed  
15 by a county under the authority of section twelve hundred ten of this  
16 subpart shall, except as otherwise provided in this section, apply to  
17 the additional sales and compensating use taxes authorized by this  
18 section.

19 S 3. Subdivision (cc) of section 1224 of the tax law, as amended by  
20 chapter 214 of the laws of 2013, is amended to read as follows:

21 (cc) The county of Clinton shall have the sole right to impose the  
22 additional one percent rate of tax which such county is authorized to  
23 impose pursuant to the authority of section twelve hundred ten of this  
24 article. Such additional rate of tax shall be in addition to any other  
25 tax which such county may impose or may be imposing pursuant to this  
26 article or any other law and such additional rate of tax shall not be  
27 subject to preemption. The maximum three percent rate referred to in  
28 this section shall be calculated without reference to the additional one  
29 percent rate of tax which the county of Clinton is authorized and  
30 empowered to adopt pursuant to section twelve hundred ten of this arti-  
31 cle. Net collections from any additional rate of sales and compensating  
32 use taxes which the county may impose during [the period] TWO YEAR PERI-  
33 ODS commencing ON AND AFTER December first, two thousand eleven[, and  
34 ending November thirtieth, two thousand fifteen], pursuant to the  
35 authority of section twelve hundred ten of this article shall be used by  
36 the county solely for county purposes and shall not be subject to any  
37 revenue distribution agreement entered into pursuant to the authority of  
38 subdivision (c) of section twelve hundred sixty-two of this article.

39 S 4. Section 1262-e of the tax law, as amended by chapter 136 of the  
40 laws of 2013, is amended to read as follows:

41 S 1262-e. Establishment of local government assistance programs in  
42 Nassau county. 1. Towns and cities. Notwithstanding any other provision  
43 of law to the contrary, for [the] calendar [year] YEARS beginning on AND  
44 AFTER January first, nineteen hundred ninety-eight [and continuing  
45 through the calendar year beginning on January first, two thousand  
46 fifteen], the county of Nassau shall enact and establish a local govern-  
47 ment assistance program for the towns and cities within such county to  
48 assist such towns and cities to minimize real property taxes; defray the  
49 cost and expense of the treatment, collection, management, disposal, and  
50 transportation of municipal solid waste, and to comply with the  
51 provisions of chapter two hundred ninety-nine of the laws of nineteen  
52 hundred eighty-three; and defray the cost of maintaining conservation  
53 and environmental control programs. Such special assistance program for  
54 the towns and cities within such county and the funding for such program  
55 shall equal one-third of the revenues received by such county from the  
56 imposition of the three-quarters percent sales and use tax during calen-

1 dar [years] YEAR two thousand one[, two thousand two, two thousand  
2 three, two thousand four, two thousand five, two thousand six, two thou-  
3 sand seven, two thousand eight, two thousand nine, two thousand ten, two  
4 thousand eleven, two thousand twelve, two thousand thirteen, two thou-  
5 sand fourteen] and [two thousand fifteen] ALL SUCCEEDING CALENDAR YEARS  
6 additional to the regular three percent rate authorized for such county  
7 in section twelve hundred ten of this article. The monies for such  
8 special local assistance shall be paid and distributed to the towns and  
9 cities on a per capita basis using the population figures in the latest  
10 decennial federal census. Provided further, that notwithstanding any  
11 other law to the contrary, the establishment of such special assistance  
12 program shall preclude any city or town within such county from preempt-  
13 ing or claiming under any other section of this chapter the revenues  
14 derived from the additional tax authorized by section twelve hundred ten  
15 of this article. Provided further, that any such town or towns may, by  
16 resolution of the town board, apportion all or a part of monies received  
17 in such special assistance program to an improvement district or special  
18 district account within such town or towns in order to accomplish the  
19 purposes of this special assistance program.

20 2. Villages. Notwithstanding any other provision of law to the contra-  
21 ry, for [the] calendar [year] YEARS beginning on AND AFTER January  
22 first, nineteen hundred ninety-eight [and continuing through the calen-  
23 dar year beginning on January first, two thousand fifteen], the county  
24 of Nassau, by local law, is hereby empowered to enact and establish a  
25 local government assistance program for the villages within such county  
26 to assist such villages to minimize real property taxes; defray the cost  
27 and expense of the treatment, collection, management, disposal, and  
28 transportation of municipal solid waste; and defray the cost of main-  
29 taining conservation and environmental control programs. The funding of  
30 such local assistance program for the villages within such county may be  
31 provided by Nassau county during any calendar year in which such village  
32 local assistance program is in effect and shall not exceed one-sixth of  
33 the revenues received from the imposition of the three-quarters percent  
34 sales and use tax that are remaining after the towns and cities have  
35 received their funding pursuant to the provisions of subdivision one of  
36 this section. The funding for such village local assistance program  
37 shall be paid and distributed to the villages on a per capita basis  
38 using the population figures in the latest decennial federal census.  
39 Provided further, that the establishment of such village local assist-  
40 ance program shall preclude any village within such county from preempt-  
41 ing or claiming under any other section of this chapter the revenues  
42 derived from the additional tax authorized by section twelve hundred ten  
43 of this article.

44 S 5. Section 1262-g of the tax law, as amended by chapter 124 of the  
45 laws of 2013, is amended to read as follows:

46 S 1262-g. Oneida county allocation and distribution of net collections  
47 from the additional one percent rate of sales and compensating use  
48 taxes. Notwithstanding any contrary provision of law, if the county of  
49 Oneida imposes sales and compensating use taxes at a rate which is one  
50 percent additional to the three percent rate authorized by section  
51 twelve hundred ten of this article, as authorized by such section, (a)  
52 where a city in such county imposes tax pursuant to the authority of  
53 subdivision (a) of such section twelve hundred ten, such county shall  
54 allocate, distribute and pay in cash quarterly to such city one-half of  
55 the net collections attributable to such additional one percent rate of  
56 the county's taxes collected in such city's boundaries; (b) where a city

1 in such county does not impose tax pursuant to the authority of such  
2 subdivision (a) of such section twelve hundred ten, such county shall  
3 allocate, distribute and pay in cash quarterly to such city not so  
4 imposing tax a portion of the net collections attributable to one-half  
5 of the county's additional one percent rate of tax calculated on the  
6 basis of the ratio which such city's population bears to the county's  
7 total population, such populations as determined in accordance with the  
8 latest decennial federal census or special population census taken  
9 pursuant to section twenty of the general municipal law completed and  
10 published prior to the end of the quarter for which the allocation is  
11 made, which special census must include the entire area of the county;  
12 and (c) provided, however, that such county shall dedicate the first one  
13 million five hundred thousand dollars of net collections attributable to  
14 such additional one percent rate of tax received by such county after  
15 the county receives in the aggregate eighteen million five hundred thou-  
16 sand dollars of net collections from such additional one percent rate of  
17 tax imposed for any [of the periods:] TWO YEAR PERIOD COMMENCING ON AND  
18 AFTER September first, two thousand twelve [through August thirty-first,  
19 two thousand thirteen; September first, two thousand thirteen through  
20 August thirty-first, two thousand fourteen; and September first, two  
21 thousand fourteen through August thirty-first, two thousand fifteen], to  
22 an allocation on a per capita basis, utilizing figures from the latest  
23 decennial federal census or special population census taken pursuant to  
24 section twenty of the general municipal law, completed and published  
25 prior to the end of the year for which such allocation is made, which  
26 special census must include the entire area of such county, to be allo-  
27 cated and distributed among the towns of Oneida county by appropriation  
28 of its board of legislators; provided, further, that nothing herein  
29 shall require such board of legislators to make any such appropriation  
30 until it has been notified by any town by appropriate resolution and, in  
31 any case where there is a village wholly or partly located within a  
32 town, a resolution of every such village, embodying the agreement of  
33 such town and village or villages upon the amount of such appropriation  
34 to be distributed to such village or villages out of the allocation to  
35 the town or towns in which it is located.

36 S 6. Section 1262-h of the tax law, as amended by chapter 318 of the  
37 laws of 2013, is amended to read as follows:

38 S 1262-h. Allocation and distribution of net collections from the  
39 additional one percent rate of sales and compensating use taxes in Steu-  
40 ben county. Notwithstanding any provision of law to the contrary, of the  
41 net collections received by the county of Steuben as a result of the  
42 imposition of the additional one percent rate of tax authorized by  
43 section twelve hundred ten of this article (a) during the period begin-  
44 ning December first, nineteen hundred ninety-three and ending November  
45 thirtieth, nineteen hundred ninety-four, the county of Steuben shall pay  
46 or cause to be paid to the city of Hornell the sum of two hundred thou-  
47 sand dollars, to the city of Corning the sum of three hundred thousand  
48 dollars, and the sum of five hundred thousand dollars to the towns and  
49 villages of the county of Steuben, on the basis of the ratio which the  
50 full valuation of real property in each town or village bears to the  
51 aggregate full valuation of real property in all of the towns and  
52 villages in such area. Of the net collections received by the county of  
53 Steuben as a result of the imposition of said additional one percent  
54 rate of tax authorized by section twelve hundred ten of this article  
55 during the period beginning December first, nineteen hundred ninety-four  
56 and ending November thirtieth, nineteen hundred ninety-five, the county

1 of Steuben shall pay or cause to be paid to the city of Hornell the sum  
2 of three hundred thousand dollars, to the city of Corning the sum of  
3 four hundred fifty thousand dollars, and the sum of seven hundred fifty  
4 thousand dollars to the towns and villages of the county of Steuben, on  
5 the basis of the ratio which the full valuation of real property in each  
6 town or village bears to the aggregate full valuation of real property  
7 in all of the towns and villages in such area; and (b) during the period  
8 beginning December first, nineteen hundred ninety-five and ending Novem-  
9 ber thirtieth, two thousand seven, the county of Steuben shall annually  
10 pay or cause to be paid to the city of Hornell the sum of five hundred  
11 fifty thousand dollars, to the city of Corning the sum of six hundred  
12 thousand dollars, and the sum of seven hundred fifty thousand dollars to  
13 the towns and villages of the county of Steuben, on the basis of the  
14 ratio which the full valuation of real property in each town or village  
15 bears to the aggregate full valuation of real property in all of the  
16 towns and villages in such area; and during the period beginning Decem-  
17 ber first, two thousand seven and ending November thirtieth, two thou-  
18 sand nine, the county of Steuben shall annually pay or cause to be paid  
19 to the city of Hornell the sum of six hundred ten thousand dollars, to  
20 the city of Corning the sum of six hundred fifty thousand dollars, and  
21 the sum of seven hundred fifty thousand dollars to the towns and  
22 villages of the county of Steuben, on the basis of the ratio which the  
23 full valuation of real property in each town or village bears to the  
24 aggregate full valuation of real property in all of the towns and  
25 villages in such area; and during the period beginning December first,  
26 two thousand nine and ending November thirtieth, two thousand eleven,  
27 the county of Steuben shall annually pay or cause to be paid to the city  
28 of Hornell the sum of seven hundred ten thousand dollars, to the city of  
29 Corning the sum of seven hundred ten thousand dollars, and the sum of  
30 seven hundred fifty thousand dollars to the towns and villages of the  
31 county of Steuben, on the basis of the ratio which the full valuation of  
32 real property in each town or village bears to the aggregate full valu-  
33 ation of real property in all of the towns and villages in such area;  
34 and during the period beginning December first, two thousand eleven and  
35 ending November thirtieth, two thousand thirteen, the county of Steuben  
36 shall annually pay or cause to be paid to the city of Hornell the sum of  
37 seven hundred forty thousand dollars, to the city of Corning the sum of  
38 seven hundred forty thousand dollars, and the sum of seven hundred fifty  
39 thousand dollars to the towns and villages of the county of Steuben, on  
40 the basis of the ratio which the full valuation of real property in each  
41 town or village bears to the aggregate full valuation of real property  
42 in all of the towns and villages in such area; and during [the period]  
43 TWO YEAR PERIODS beginning ON AND AFTER December first, two thousand  
44 thirteen [and ending November thirtieth, two thousand fifteen], the  
45 county of Steuben shall annually pay or cause to be paid to the city of  
46 Hornell the sum of seven hundred sixty-five thousand dollars, to the  
47 city of Corning the sum of seven hundred sixty-five thousand dollars,  
48 and the sum of seven hundred fifty thousand dollars to the towns and  
49 villages of the county of Steuben, on the basis of the ratio which the  
50 full valuation of real property in each town or village bears to the  
51 aggregate full valuation of real property in all of the towns and  
52 villages in such area.

53 S 7. Subdivision (c) of section 1262-j of of the tax law, as amended  
54 by chapter 225 of the laws of 2013, is amended to read as follows:

55 (c) Notwithstanding any provision of law to the contrary, of the net  
56 collections received by the county of Suffolk as a result of the

1 increase of one percent to the tax authorized by section twelve hundred  
2 ten of this article for [the period] TWO YEAR PERIODS beginning ON AND  
3 AFTER June first, two thousand one [and ending November thirtieth, two  
4 thousand fifteen], imposed by local laws or resolutions (by simple  
5 majority) by the county legislature, and signed by the county executive,  
6 the county of Suffolk shall allocate such net collections as follows: no  
7 less than one-eighth and no more than three-eighths of such net  
8 collections received shall be dedicated for public safety purposes and  
9 the balance shall be deposited in the general fund of the county of  
10 Suffolk.

11 S 8. Section 1262-1 of the tax law, as amended by chapter 157 of the  
12 laws of 2013, is amended to read as follows:

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

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

42 S 9. Section 1262-n of the tax law, as amended by chapter 219 of the  
43 laws of 2013, is amended to read as follows:

44 S 1262-n. Disposition of net collections from the additional one  
45 percent rate of sales and compensating use taxes in the county of  
46 Niagara. Notwithstanding any contrary provision of law, if the county  
47 of Niagara imposes the additional one percent rate of sales and compen-  
48 sating use taxes authorized by section twelve hundred ten of this arti-  
49 cle for all or any portion of [the period] TWO YEAR PERIODS beginning ON  
50 AND AFTER March first, two thousand three [and ending November thirti-  
51 eth, two thousand fifteen], the county shall use all net collections  
52 from such additional one percent rate to pay the county's expenses for  
53 Medicaid. The net collections from the additional one percent rate  
54 imposed pursuant to this section shall be deposited in a special fund to  
55 be created by such county separate and apart from any other funds and  
56 accounts of the county. Any and all remaining net collections from such

1 additional one percent tax, after the Medicaid expenses are paid, shall  
2 be deposited by the county of Niagara in the general fund of such county  
3 for any county purpose.

4 S 10. Section 1262-o of the tax law, as amended by chapter 223 of the  
5 laws of 2013, 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] TWO YEAR PERIODS beginning ON AND AFTER December first,  
37 two thousand ten [and ending November thirtieth, two thousand fifteen],  
38 the county shall allocate three-tenths of the net collections from the  
39 additional one-half of one percent to the cities, towns and villages in  
40 the county on the basis of their respective populations, determined in  
41 accordance with the latest decennial federal census or special popu-  
42 lation census taken pursuant to section twenty of the general municipal  
43 law completed and published prior to the end of the quarter for which  
44 the allocation is made, and allocate the remainder of the net  
45 collections from the additional one-half of one percent as follows: (1)  
46 to pay the county's expenses for Medicaid and other expenses required by  
47 law; (2) to pay for local road and bridge projects; (3) for the purposes  
48 of capital projects and repaying any debts incurred for such capital  
49 projects in the county of Chautauqua that are not otherwise paid for by  
50 revenue received from the mortgage recording tax; and (4) for deposit  
51 into a reserve fund for bonded indebtedness established pursuant to the  
52 general municipal law. The net collections from the additional rates  
53 imposed pursuant to this section shall be deposited in a special fund to  
54 be created by such county separate and apart from any other funds and  
55 accounts of the county to be used for purposes above described.

1 S 11. Section 1262-p of the tax law, as amended by chapter 230 of the  
2 laws of 2013, is amended to read as follows:

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

19 S 12. Subdivision 2 of section 1262-q of the tax law, as amended by  
20 chapter 324 of the laws of 2013, is amended to read as follows:

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

31 S 13. Section 1262-s of the tax law, as amended by chapter 328 of the  
32 laws of 2013, is amended to read as follows:

33 S 1262-s. Disposition of net collections from the additional one-quar-  
34 ter of one percent rate of sales and compensating use taxes in the coun-  
35 ty of Herkimer. Notwithstanding any contrary provision of law, if the  
36 county of Herkimer imposes the additional one-quarter of one percent  
37 rate of sales and compensating use taxes authorized by section twelve  
38 hundred ten-E of this article for all or any portion of [the period] TWO  
39 YEAR PERIODS beginning ON AND AFTER December first, two thousand seven  
40 [and ending November thirtieth, two thousand fifteen], the county shall  
41 use all net collections from such additional one-quarter of one percent  
42 rate to pay the county's expenses for the construction of additional  
43 correctional facilities. The net collections from the additional rate  
44 imposed pursuant to section twelve hundred ten-E shall be deposited in a  
45 special fund to be created by such county separate and apart from any  
46 other funds and accounts of the county. Any and all remaining net  
47 collections from such additional tax, after the expenses of such  
48 construction are paid, shall be deposited by the county of Herkimer in  
49 the general fund of such county for any county purpose.

50 S 14. Section 3 of chapter 200 of the laws of 2002 amending the tax  
51 law relating to certain tax rates imposed by the county of Ulster, as  
52 amended by chapter 2 of the laws of 2014, is amended to read as follows:

53 S 3. If, pursuant to the authority of this act, the county of Ulster  
54 imposes sales and compensating use taxes at a rate greater than three  
55 percent for all or any portion of [the period] TWO YEAR PERIODS commenc-  
56 ing ON AND AFTER September 1, 2002[, and ending November 30, 2015], net

collections from such additional rate of tax imposed during such period shall be deemed to be, and shall be included in, net collections subject to such county's existing agreement with the city of Kingston entered into pursuant to subdivision (c) of section 1262 of the tax law and such net collections shall be allocated in accordance with such agreement.

S 15. Section 3 of chapter 195 of the laws of 2013 amending the tax law relating to extending the authorization of the county of Onondaga to impose an additional rate of sales and compensating use taxes is amended to read as follows:

S 3. Notwithstanding any contrary provision of law, net collections from the additional one percent rate of sales and compensating use taxes which may be imposed by the county of Onondaga during [the period] TWO YEAR PERIODS commencing ON AND AFTER December 1, 2014 [and ending November 30, 2015], pursuant to the authority of section 1210 of the tax law, shall not be subject to any revenue distribution agreement entered into under subdivision (c) of section 1262 of the tax law, but shall be allocated and distributed or paid, at least quarterly, as follows: (i) 1.6% to the county of Onondaga for any county purpose; (ii) 97.15% to the city of Syracuse; and (iii) 1.25% to the school districts in accordance with subdivision (a) of section 1262 of the tax law.

S 16. Section 2 of chapter 209 of the laws of 2013 amending the tax law relating to extending the authority of the county of Orange to impose an additional rate of sales and compensating use taxes is amended to read as follows:

S 2. Notwithstanding subdivision (c) of section 1262 of the tax law, net collections from any additional rate of sales and compensating use taxes which may be imposed by the county of Orange during [the period] TWO YEAR PERIODS commencing ON AND AFTER December 1, 2013[, and ending November 30, 2015], pursuant to the authority of section 1210 of the tax law, shall be paid to the county of Orange and shall be used by such county solely for county purposes and shall not be subject to any revenue distribution agreement entered into pursuant to the authority of subdivision (c) of section 1262 of the tax law.

S 17. Section 2 of chapter 210 of the laws of 2013 amending the tax law relating to the imposition of sales and compensating use taxes by the county of Monroe, is amended to read as follows:

S 2. Notwithstanding the provisions of subdivisions (b) and (c) of section 1262 and section 1262-g of the tax law, net collections, as such term is defined in section 1262 of the tax law, derived from the imposition of sales and compensating use taxes by the county of Monroe at the additional rate of one percent as authorized pursuant to clause (25) of subparagraph (i) of the opening paragraph of section 1210 of the tax law, [as amended by section one of this act,] which are in addition to the current net collections derived from the imposition of such taxes at the three percent rate authorized by the opening paragraph of section 1210 of the tax law, shall be distributed and allocated as follows: for [the period of] TWO YEAR PERIODS COMMENCING ON AND AFTER December 1, 2013 [through November 30, 2015] in cash, five percent to the school districts in the area of the county outside the city of Rochester, three percent to the towns located within the county, one and one-quarter percent to the villages located within the county, and ninety and three-quarters percent to the city of Rochester and county of Monroe. The amount of the ninety and three-quarters percent to be distributed and allocated to the city of Rochester and county of Monroe shall be distributed and allocated to each so that the combined total distribution and allocation to each from the sales tax revenues pursuant to



1 sections 1262 and 1262-g of the tax law and this section shall result in  
2 the same total amount being distributed and allocated to the city of  
3 Rochester and county of Monroe. The amount so distributed and allocated  
4 to the county shall be used for county purposes. The foregoing cash  
5 payments to the school districts shall be allocated on the basis of the  
6 enrolled public school pupils, thereof, as such term is used in subdivi-  
7 sion (b) of section 1262 of the tax law, residing in the county of  
8 Monroe. The cash payments to the towns located within the county of  
9 Monroe shall be allocated on the basis of the ratio which the population  
10 of each town, exclusive of the population of any village or portion  
11 thereof located within a town, bears to the total population of the  
12 towns, exclusive of the population of the villages located within such  
13 towns. The cash payments to the villages located within the county shall  
14 be allocated on the basis of the ratio which the population of each  
15 village bears to the total population of the villages located within the  
16 county. The term population as used in this section shall have the same  
17 meaning as used in subdivision (b) of section 1262 of the tax law.

18 S 18. Section 2 of chapter 211 of the laws of 2013 amending the tax  
19 law relating to the imposition of sales and compensating use taxes by  
20 the county of Albany is amended to read as follows:

21 S 2. Notwithstanding any inconsistent provision of law, if the county  
22 of Albany imposes the additional one percent rate of sales and compen-  
23 sating use taxes authorized by [section one of this act] CLAUSE 10 OF  
24 SUBPARAGRAPH (I) OF THE OPENING PARAGRAPH OF SECTION 1210 OF THE TAX LAW  
25 for any portion of the [period] TWO YEAR PERIODS during which the county  
26 is so authorized to impose such additional one percent rate of such  
27 taxes, then such county of Albany shall allocate and distribute quarter-  
28 ly to the cities and the area in the county outside the cities the same  
29 proportion of net collections attributable to such additional one  
30 percent rate of such taxes as such county is allocating and distributing  
31 the net collections from the county's three percent rate of such taxes  
32 as of the date this act shall have become a law, and such portion of net  
33 collections attributable to such additional one percent rate of such  
34 taxes shall be allocated and distributed to the towns and villages in  
35 such county in the same manner as the net collections attributable to  
36 such county's three percent rate of such taxes are allocated and  
37 distributed to such towns and villages as of the date this act shall  
38 have become a law. In the event that any city in the county of Albany  
39 exercises its prior right to impose tax pursuant to section 1224 of the  
40 tax law, then the county of Albany shall not be required to allocate and  
41 distribute net collections in accordance with the previous sentence for  
42 any period of time during which any such city tax is in effect.

43 S 19. Section 2 of chapter 212 of the laws of 2013 amending the tax  
44 law relating to sales and compensating use tax in Columbia county is  
45 amended to read as follows:

46 S 2. Notwithstanding any provision of law to the contrary, if the  
47 county of Columbia imposes the additional one percent rate of sales and  
48 compensating use taxes authorized by the opening paragraph of section  
49 1210 of the tax law, [as extended by section one of this act,] for any  
50 portion of the [period] TWO YEAR PERIODS during which such county is so  
51 authorized to impose such additional one percent rate of such taxes,  
52 then the county of Columbia shall allocate and distribute quarterly to  
53 the city of Hudson and the area in such county outside such city the  
54 same proportion of net collections attributable to such additional one  
55 percent rate of such taxes as such county was allocating and distribut-  
56 ing the net collections from such county's three percent rate of such

1 taxes on July 31, 2008, and such portion of net collections attributable  
2 to such additional one percent rate of such taxes shall be allocated and  
3 distributed to the towns and villages in such county in the same manner  
4 as the net collections attributable to such county's three percent rate  
5 of such taxes were allocated and distributed to such towns and villages  
6 on July 31, 2008. In the event that the city of Hudson exercises its  
7 prior right to impose a tax pursuant to section 1224 of the tax law,  
8 then the county of Columbia shall not be required to allocate and  
9 distribute net collections in accordance with this section for any peri-  
10 od of time during which any such city tax is in effect.

11 S 20. Section 2 of chapter 331 of the laws of 2013 amending the tax  
12 law relating to extending the expiration of the authorization to the  
13 county of Genesee to impose an additional one percent of sales and  
14 compensating use taxes is amended to read as follows:

15 S 2. Notwithstanding any other provision of law to the contrary, the  
16 one percent increase in sales and compensating use taxes authorized for  
17 the county of Genesee [until November 30, 2015] pursuant to clause 20 of  
18 subparagraph (i) of the opening paragraph of section 1210 of the tax  
19 law[, as amended by section one of this act,] shall be divided in the  
20 same manner and proportion as the existing three percent sales and  
21 compensating use taxes in such county are divided.

22 S 21. This act shall take effect immediately.