S T A T E  O F  N E W  Y O R K

4259

2015-2016 Regular Sessions

I N  S E N A T E

March 11, 2015

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

AN ACT to amend chapter 272 of the laws of 1991, amending the tax law relating to the method of disposition of sales and compensating use tax revenue in Westchester county and enacting the Westchester county spending limitation act, in relation to extending the expiration thereof

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

Section 1. Subdivision e of section 4 and sections 5, 7 and 16 of chapter 272 of the laws of 1991, amending the tax law relating to the method of disposition of sales and compensating use tax revenue in Westchester county and enacting the Westchester county spending limitation act, as amended by chapter 129 of the laws of 2013, are amended to read as follows:

e. "Spending limitation" means the maximum amount of county spending established in county fiscal years 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015 [and], 2016, 2017 AND 2018.

S 5. Establishment of annual spending limitation. a. For county fiscal years 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015 [and], 2016, 2017 AND 2018 there shall be in effect an annual spending limitation. The spending limitation shall be derived from a fixed percentage reflecting the ratio of base year spending to county personal income. County personal income for such calculation shall be for the period January 1, 1986 through December 31, 1986. Such percentage shall be applied to county personal income for the period January 1, 1989 through December 31, 1989, to determine the spending limitation for county fiscal year 1992; to determine the spending limitation for county

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

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fiscal year 1993, such percentage shall be applied to county personal income for the period January 1, 1990 through December 31, 1990; to determine the spending limitation for county fiscal year 1994, such percentage shall be applied to county personal income for the period January 1, 1991 through December 31, 1991; to determine the spending limitation for county fiscal year 1995, such percentage shall be applied to county personal income for the period January 1, 1992 through December 31, 1992; to determine the spending limitation for county fiscal year 1996, such percentage shall be applied to county personal income for the period January 1, 1993 through December 31, 1993; to determine the spending limitation for county fiscal year 1997, such percentage shall be applied to county personal income for the period January 1, 1994 through December 31, 1994; to determine the spending limitation for county fiscal year 1998, such percentage shall be applied to county personal income for the period January 1, 1995 through December 31, 1995; to determine the spending limitation for county fiscal year 1999, such percentage shall be applied to county personal income for the period January 1, 1996 through December 31, 1996; to determine the spending limitation for county fiscal year 2000, such percentage shall be applied to county personal income for the period January 1, 1997 through December 31, 1997; to determine the spending limitation for county fiscal year 2001, such percentage shall be applied to county personal income for the period January 1, 1998 through December 31, 1998; to determine the spending limitation for county fiscal year 2002, such percentage shall be applied to county personal income for the period January 1, 1999 through December 31, 1999; to determine the spending limitation for county fiscal year 2003, such percentage shall be applied to county personal income for the period January 1, 2000 through December 31, 2000; to determine the spending limitation for county fiscal year 2004, such percentage shall be applied to county personal income for the period January 1, 2001 through December 31, 2001; to determine the spending limitation for county fiscal year 2005, such percentage shall be applied to county personal income for the period January 1, 2002 through December 31, 2002; to determine the spending limitation for county fiscal year 2006, such percentage shall be applied to county personal income for the period January 1, 2003 through December 31, 2003; to determine the spending limitation for the county fiscal year 2007, such percentage shall be applied to county personal income for the period January 1, 2004 through December 31, 2004; to determine the spending limitation for the county fiscal year 2008, such percentage shall be applied to county personal income for the period January 1, 2005 through December 31, 2005; to determine the spending limitation for the county fiscal year 2009, such percentage shall be applied to county personal income for the period January 1, 2006 through December 31, 2006; to determine the spending limitation for the county fiscal year 2010, such percentage shall be applied to county personal income for the period January 1, 2007 through December 31, 2007; to determine the spending limitation for the county fiscal year 2011, such percentage shall be applied to county personal income for the period January 1, 2008 through December 31, 2008; to determine the spending limitation for the county fiscal year 2012, such percentage shall be applied to county personal income for the period January 1, 2009 through December 31, 2009; to determine the spending limitation for the county fiscal year 2013, such percentage shall be applied to county personal income for the period January 1, 2010 through December 31, 2010; to determine the spending limitation for the county fiscal year 2014, such percentage shall be applied to county

personal income for the period January 1, 2011 through December 31, 2011; to determine the spending limitation for the county fiscal year 2015, such percentage shall be applied to county personal income for the period January 1, 2012 through December 31, 2012; [and] to determine the spending limitation for county fiscal year 2016, such percentage shall be applied to the county personal income for the period January 1, 2013 through December 31, 2013; TO DETERMINE THE SPENDING LIMITATION FOR THE COUNTY FISCAL YEAR 2017, SUCH PERCENTAGE SHALL BE APPLIED TO COUNTY PERSONAL INCOME FOR THE PERIOD JANUARY 1, 2014 THROUGH DECEMBER 31, 2014; AND TO DETERMINE THE SPENDING LIMITATION FOR COUNTY FISCAL YEAR 2018, SUCH PERCENTAGE SHALL BE APPLIED TO THE COUNTY PERSONAL INCOME FOR THE PERIOD JANUARY 1, 2015 THROUGH DECEMBER 31, 2015.

b. The spending limitation shall serve as a statutory cap on county spending to be reflected in the tentative budget as well as the enacted budget for county fiscal years beginning in 1992.

S 7. Mandatory tax reduction. In the event that the county spending subject to the spending limitation exceeds such limitation in the adoptive county budget for county fiscal year 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015 [or], 2016, 2017 OR 2018 then section 1262-b of the tax law shall be repealed.

S 16. This act shall take effect immediately, provided, however, that sections one through seven of this act shall be in full force and effect until May 31, [2016] 2018, provided, however, that if the county of Westchester imposes the tax authorized by section 1210 of the tax law in excess of three percent, then sections one through seven of this act shall be deemed repealed; provided that the commissioner of taxation and finance shall notify the legislative bill drafting commission upon the repeal of section 1262-b of the tax law pursuant to section seven of the Westchester county spending limitation act in order that the commission may maintain an accurate and timely effective data base of the official text of laws of the state of New York in furtherance of effecting the provisions of section 44 of the legislative law and section 70-b of the public officers law.

S 2. This act shall take effect immediately.