

4804

2015-2016 Regular Sessions

I N   S E N A T E

April 17, 2015

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Introduced by Sen. RANZENHOFER -- 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, in relation to the imposition of additional  
rates of sales and compensating use taxes by Erie county

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

1     Section 1. Clause 4 of subparagraph (i) of the opening paragraph of  
2     section 1210 of the tax law, as amended by chapter 324 of the laws of  
3     2013, is amended to read as follows:  
4     (4) the county of Erie is hereby further authorized and empowered to  
5     adopt and amend local laws, ordinances or resolutions imposing such  
6     taxes (i) 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 January tenth, nineteen hundred eighty-eight and ending Novem-  
9     ber thirtieth, two thousand [fifteen] SEVENTEEN; and (ii) at a rate  
10    which is three-quarters of one percent additional to the three percent  
11    rate authorized above in this paragraph, and which is also additional to  
12    the one percent rate also authorized above in this clause for such coun-  
13    ty, for the period beginning December first, two thousand eleven, and  
14    ending November thirtieth, two thousand [fifteen] SEVENTEEN;  
15    S 2. Subdivision 2 of section 1262-q of the tax law, as amended by  
16    chapter 324 of the laws of 2013, is amended to read as follows:  
17    (2) Net collections from the additional three-quarters of one percent  
18    rate of sales and compensating use taxes which the county may impose  
19    during the period commencing December first, two thousand eleven, and  
20    ending November thirtieth, two thousand [fifteen] SEVENTEEN, pursuant to  
21    the authority of item (ii) of clause (4) of subparagraph (i) of the  
22    opening paragraph of section twelve hundred ten of this article shall be  
23    used by the county solely for county purposes and shall not be subject  
24    to any revenue distribution agreement the county entered into pursuant  
25    to the authority of subdivision (c) of section twelve hundred sixty-two  
26    of this part.  
27    S 3. This act shall take effect immediately.

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

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