

5609

2015-2016 Regular Sessions

I N S E N A T E

May 19, 2015

Introduced by Sen. LITTLE -- 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 extending the expiration of the authority of the county of St. Lawrence to impose an additional 1 percent sales and compensating use taxes and providing for the disposition of net collection from such additional taxes

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

1 Section 1. Clause 41 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as added by chapter 191 of the laws of
3 2013, is amended to read as follows:

4 (41) The county of St. Lawrence 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 one percent additional to the
7 three percent rate authorized above in this paragraph for such county
8 for the period beginning December first, two thousand thirteen and
9 ending November thirtieth, two thousand [fifteen] SEVENTEEN;

10 S 2. The tax law is amended by adding a new section 1262-t to read as
11 follows:

12 S 1262-T. DISPOSITION OF NET COLLECTIONS FROM THE ADDITIONAL RATE OF
13 SALES AND COMPENSATING USE TAXES IN THE COUNTY OF ST. LAWRENCE.
14 NOTWITHSTANDING ANY CONTRARY PROVISION OF LAW, IF THE COUNTY OF ST.
15 LAWRENCE IMPOSES THE ADDITIONAL ONE PERCENT RATE OF SALES AND COMPENSAT-
16 ING USE TAXES AUTHORIZED BY SECTION TWELVE HUNDRED TEN OF THIS ARTICLE
17 FOR ALL OR ANY OF THE PERIOD BEGINNING DECEMBER FIRST, TWO THOUSAND
18 FIFTEEN AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND SEVENTEEN, THE COUN-
19 TY SHALL ALLOCATE (1) 6.437389 PERCENT OF THE NET COLLECTIONS FROM THE
20 ADDITIONAL ONE PERCENT TO THE CITY OF OGDENSBURG; (2) ONE-TENTH OF THE
21 NET COLLECTIONS FROM THE ADDITIONAL ONE PERCENT TO THE TOWNS AND
22 VILLAGES IN THE COUNTY ON THE BASIS OF THEIR RESPECTIVE POPULATIONS,

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

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1 DETERMINED IN ACCORDANCE WITH THE LATEST DECENNIAL FEDERAL CENSUS OR
2 SPECIAL POPULATION CENSUS TAKEN PURSUANT TO SECTION TWENTY OF THE GENER-
3 AL MUNICIPAL LAW COMPLETED AND PUBLISHED PRIOR TO THE END OF THE QUARTER
4 FOR WHICH THE ALLOCATION IS MADE, AND (3) THE REMAINDER OF THE NET
5 COLLECTIONS FROM THE ADDITIONAL ONE PERCENT FOR COUNTY PURPOSES. THE NET
6 COLLECTIONS FROM THE ADDITIONAL RATE IMPOSED PURSUANT TO THIS SECTION
7 SHALL BE DEPOSITED IN A SPECIAL FUND TO BE CREATED BY SUCH COUNTY SEPA-
8 RATE AND APART FROM ANY OTHER FUNDS AND ACCOUNTS OF THE COUNTY TO BE
9 USED FOR THE PURPOSES DESCRIBED IN THIS SECTION.
10 S 3. This act shall take effect immediately.