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

5993--A

2015-2016 Regular Sessions

I N S E N A T E

June 17, 2015

Introduced by Sen. STEWART-COUSINS -- read twice and ordered printed, and when printed to be committed to the Committee on Rules -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to authorizing the city of Yonkers to impose additional sales tax; and providing for the repeal of such provisions upon expiration thereof

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

Section 1. Clause 1 of subparagraph (ii) of the opening paragraph of section 1210 of the tax law, as separately amended by chapters 4, 5, 8, and 9 of the laws of 2003, is amended to read as follows:

(1) the city of Yonkers is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is: (A) one percent additional to the three percent rate authorized above in this paragraph for such city; AND (B) ONE-HALF OF ONE PERCENT IN ADDITION TO THE OTHER RATES AUTHORIZED IN THIS PARAGRAPH FOR SUCH CITY FOR THE PERIOD BEGINNING SEPTEMBER FIRST, TWO THOUSAND FIFTEEN AND ENDING NOVEMBER THIRTIETH, TWO THOUSAND SEVENTEEN;

S 2. Subparagraph (iii) of the opening paragraph of section 1210 of the tax law, as separately amended by chapters 191, 217, and 325 of the laws of 2013, is amended to read as follows:

(iii) the maximum rate referred to in section twelve hundred twenty-four of this article shall be calculated without reference to the following additional rates authorized in subparagraphs (i) and (ii) of this paragraph: one and one-half percent for the county of Allegany; one percent for the counties of Rensselaer, Erie, Cattaraugus, Wyoming, Ulster, Albany, Suffolk, Essex, Greene, Orleans, Franklin, Hamilton, Herkimer, Genesee, Columbia, Schuyler, Chenango, Monroe, Steuben, Chemung, Seneca, Livingston, Niagara, Yates, Tioga, Montgomery, Dela-

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

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ware, Wayne, Schoharie, Putnam, Clinton, St. Lawrence and Onondaga and the cities of [Yonkers,] Mount Vernon and New Rochelle; three-quarters of one percent for the counties of Dutchess, Lewis, Orange, and Jefferson; one percent and three-quarters of one percent or one-half of one percent for the county of Oneida; three-quarters of one percent and one-half of one percent for the county of Nassau; one-half of one percent and one-quarter of one percent and one-quarter of one percent for the city of White Plains; one-half or one percent for the county of Tompkins; three-eighths of one percent and five-eighths of one percent for the county of Rockland; one-half of one percent for the counties of Putnam and Schenectady; one-eighth of one percent and three-eighths of one percent for the county of Ontario; one-half of one percent and one-half of one percent for the county of Sullivan; ONE PERCENT AND ONE-HALF OF ONE PERCENT FOR THE CITY OF YONKERS; and three-quarters of one percent or one-half of one percent for the county of Chautauqua;

S 3. Subdivision (d) of section 1224 of the tax law, as added by chapter 871 of the laws of 1975, is amended to read as follows:

(d) The city of Yonkers shall have the sole right to impose the additional one percent AND ONE-HALF OF ONE PERCENT rate of tax which such city is authorized to impose pursuant to the authority of section twelve hundred ten, such additional [rate] RATES of tax shall be in addition to any other tax which such city may impose or may be imposing pursuant to this article or any other law and such additional [rate] RATES of tax shall not be subject to pre-emption. The maximum three percent rate referred to in this section shall be calculated without reference to the additional one percent AND ONE-HALF OF ONE PERCENT rate of tax which the city of Yonkers is authorized and empowered to adopt pursuant to section twelve hundred ten OF THIS ARTICLE.

S 4. Paragraph 2 of subdivision (c) of section 1261 of the tax law, as amended by section 9 of part SS-1 of chapter 57 of the laws of 2008, is amended to read as follows:

(2) However, the taxes, penalties and interest from the additional one percent rate which the city of Yonkers is authorized to impose pursuant to ITEM (A) OF CLAUSE ONE OF SUBPARAGRAPH (II) OF THE OPENING PARAGRAPH OF section twelve hundred ten of this article, after the comptroller has reserved such refund fund and such cost shall be paid to the special sales and compensating use tax fund for the city of Yonkers established by section ninety-two-f of the state finance law at the times set forth in the preceding sentence.

S 5. The tax law is amended by adding a new section 1262-t to read as follows:

S 1262-T. CITY OF YONKERS - DISPOSITION OF NET COLLECTIONS FROM THE ADDITIONAL ONE-HALF OF ONE PERCENT RATE OF SALES AND COMPENSATING USE TAXES IN THE CITY OF YONKERS. NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, IF THE CITY OF YONKERS IMPOSES THE ADDITIONAL ONE-HALF OF ONE PERCENT RATE OF SALES AND COMPENSATING USE TAXES AUTHORIZED BY ITEM (B) OF CLAUSE ONE OF SUBPARAGRAPH (II) OF THE OPENING PARAGRAPH OF SECTION TWELVE HUNDRED TEN OF THIS ARTICLE, THE CITY SHALL USE THE NET COLLECTIONS FROM SUCH ADDITIONAL ONE-HALF OF ONE PERCENT RATE SOLELY FOR THE SUPPORT OF EDUCATION, UNLESS THE CITY COUNCIL VOTES, ON AN ANNUAL BASIS, TO USE SUCH NET COLLECTIONS FOR A DIFFERENT PURPOSE OF THE CITY, PROVIDED, HOWEVER, THAT THE REQUIREMENTS OF PARAGRAPH B OF SUBDIVISION FIVE-B OF SECTION TWO THOUSAND FIVE HUNDRED SEVENTY-SIX OF THE EDUCATION LAW ARE MET.

S 6. Any local law, ordinance or resolution enacted by the city of Yonkers authorizing the additional one-half of one percent sales and

compensating use taxes authorized by this act shall take effect in accordance with the provisions of subdivision (d) of section 1210 of the tax law, except that the minimum notice requirements to the commissioner of taxation and finance shall be deemed complied with if such city mails by certified or registered mail, a certified copy of such local law, ordinance or resolution to such commissioner at his or her office in Albany on or before August 15, 2015.

S 7. This act shall take effect immediately and shall expire and be deemed repealed November 30, 2017.