

# STATE OF NEW YORK

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7196

2017-2018 Regular Sessions

## IN ASSEMBLY

April 12, 2017

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Introduced by M. of A. PRETLOW -- read once and referred to the Committee on Ways and Means

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:

1 Section 1. Subdivision e of section 4 and sections 5, 7 and 16 of  
2 chapter 272 of the laws of 1991, amending the tax law relating to the  
3 method of disposition of sales and compensating use tax revenue in West-  
4 chester county and enacting the Westchester county spending limitation  
5 act, as amended by chapter 42 of the laws of 2015, are amended to read  
6 as follows:

7 e. "Spending limitation" means the maximum amount of county spending  
8 established in county fiscal years 1992, 1993, 1994, 1995, 1996, 1997,  
9 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009,  
10 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017 [~~and~~], 2018, 2019 and  
11 2020.

12 § 5. Establishment of annual spending limitation. a. For county fiscal  
13 years 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002,  
14 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014,  
15 2015, 2016, 2017 [~~and~~], 2018, 2019 and 2020 there shall be in effect an  
16 annual spending limitation. The spending limitation shall be derived  
17 from a fixed percentage reflecting the ratio of base year spending to  
18 county personal income. County personal income for such calculation  
19 shall be for the period January 1, 1986 through December 31, 1986. Such  
20 percentage shall be applied to county personal income for the period  
21 January 1, 1989 through December 31, 1989, to determine the spending  
22 limitation for county fiscal year 1992; to determine the spending limi-

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

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1 tation for county fiscal year 1993, such percentage shall be applied to  
2 county personal income for the period January 1, 1990 through December  
3 31, 1990; to determine the spending limitation for county fiscal year  
4 1994, such percentage shall be applied to county personal income for the  
5 period January 1, 1991 through December 31, 1991; to determine the  
6 spending limitation for county fiscal year 1995, such percentage shall  
7 be applied to county personal income for the period January 1, 1992  
8 through December 31, 1992; to determine the spending limitation for  
9 county fiscal year 1996, such percentage shall be applied to county  
10 personal income for the period January 1, 1993 through December 31,  
11 1993; to determine the spending limitation for county fiscal year 1997,  
12 such percentage shall be applied to county personal income for the peri-  
13 od January 1, 1994 through December 31, 1994; to determine the spending  
14 limitation for county fiscal year 1998, such percentage shall be applied  
15 to county personal income for the period January 1, 1995 through Decem-  
16 ber 31, 1995; to determine the spending limitation for county fiscal  
17 year 1999, such percentage shall be applied to county personal income  
18 for the period January 1, 1996 through December 31, 1996; to determine  
19 the spending limitation for county fiscal year 2000, such percentage  
20 shall be applied to county personal income for the period January 1,  
21 1997 through December 31, 1997; to determine the spending limitation for  
22 county fiscal year 2001, such percentage shall be applied to county  
23 personal income for the period January 1, 1998 through December 31,  
24 1998; to determine the spending limitation for county fiscal year 2002,  
25 such percentage shall be applied to county personal income for the peri-  
26 od January 1, 1999 through December 31, 1999; to determine the spending  
27 limitation for county fiscal year 2003, such percentage shall be applied  
28 to county personal income for the period January 1, 2000 through Decem-  
29 ber 31, 2000; to determine the spending limitation for county fiscal  
30 year 2004, such percentage shall be applied to county personal income  
31 for the period January 1, 2001 through December 31, 2001; to determine  
32 the spending limitation for county fiscal year 2005, such percentage  
33 shall be applied to county personal income for the period January 1,  
34 2002 through December 31, 2002; to determine the spending limitation for  
35 county fiscal year 2006, such percentage shall be applied to county  
36 personal income for the period January 1, 2003 through December 31,  
37 2003; to determine the spending limitation for the county fiscal year  
38 2007, such percentage shall be applied to county personal income for the  
39 period January 1, 2004 through December 31, 2004; to determine the  
40 spending limitation for the county fiscal year 2008, such percentage  
41 shall be applied to county personal income for the period January 1,  
42 2005 through December 31, 2005; to determine the spending limitation for  
43 the county fiscal year 2009, such percentage shall be applied to county  
44 personal income for the period January 1, 2006 through December 31,  
45 2006; to determine the spending limitation for the county fiscal year  
46 2010, such percentage shall be applied to county personal income for the  
47 period January 1, 2007 through December 31, 2007; to determine the  
48 spending limitation for the county fiscal year 2011, such percentage  
49 shall be applied to county personal income for the period January 1,  
50 2008 through December 31, 2008; to determine the spending limitation for  
51 the county fiscal year 2012, such percentage shall be applied to county  
52 personal income for the period January 1, 2009 through December 31,  
53 2009; to determine the spending limitation for the county fiscal year  
54 2013, such percentage shall be applied to county personal income for the  
55 period January 1, 2010 through December 31, 2010; to determine the  
56 spending limitation for the county fiscal year 2014, such percentage

1 shall be applied to county personal income for the period January 1,  
2 2011 through December 31, 2011; to determine the spending limitation for  
3 the county fiscal year 2015, such percentage shall be applied to county  
4 personal income for the period January 1, 2012 through December 31,  
5 2012; to determine the spending limitation for county fiscal year 2016,  
6 such percentage shall be applied to the county personal income for the  
7 period January 1, 2013 through December 31, 2013; to determine the  
8 spending limitation for the county fiscal year 2017, such percentage  
9 shall be applied to county personal income for the period January 1,  
10 2014 through December 31, 2014; and to determine the spending limitation  
11 for county fiscal year 2018, such percentage shall be applied to the  
12 county personal income for the period January 1, 2015 through December  
13 31, 2015; to determine the spending limitation for the county fiscal  
14 year 2019, such percentage shall be applied to county personal income  
15 for the period January 1, 2016 through December 31, 2016; and to deter-  
16 mine the spending limitation for county fiscal year 2020, such percent-  
17 age shall be applied to the county personal income for the period Janu-  
18 ary 1, 2017 through December 31, 2017.

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

22 § 7. Mandatory tax reduction. In the event that the county spending  
23 subject to the spending limitation exceeds such limitation in the adop-  
24 tive county budget for county fiscal year 1992, 1993, 1994, 1995, 1996,  
25 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008,  
26 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017 ~~[ex]~~, 2018, 2019 or  
27 2020 then section 1262-b of the tax law shall be repealed.

28 § 16. This act shall take effect immediately, provided, however, that  
29 sections one through seven of this act shall be in full force and effect  
30 until May 31, ~~[2018]~~ 2020, provided, however, that if the county of  
31 Westchester imposes the tax authorized by section 1210 of the tax law in  
32 excess of three percent, then sections one through seven of this act  
33 shall be deemed repealed; provided that the commissioner of taxation and  
34 finance shall notify the legislative bill drafting commission upon the  
35 repeal of section 1262-b of the tax law pursuant to section seven of the  
36 Westchester county spending limitation act in order that the commission  
37 may maintain an accurate and timely effective data base of the official  
38 text of laws of the state of New York in furtherance of effecting the  
39 provisions of section 44 of the legislative law and section 70-b of the  
40 public officers law.

41 § 2. This act shall take effect immediately.