

# STATE OF NEW YORK

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7291

2017-2018 Regular Sessions

## IN ASSEMBLY

April 21, 2017

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

AN ACT to amend the tax law, in relation to authorizing the county of Rockland to impose an additional rate of sales and compensating use taxes

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Clause 23 of subparagraph (i) of the opening paragraph of  
2 section 1210 of the tax law, as amended by chapter 190 of the laws of  
3 2015, is amended to read as follows:

4 (23) the county of Rockland is hereby further authorized and empowered  
5 to adopt and amend local laws, ordinances or resolutions imposing such  
6 taxes at a rate which is: (i) five-eighths of one percent additional to  
7 the three percent rate authorized above in this paragraph for such coun-  
8 ty for the period beginning March first, two thousand two, and ending  
9 November thirtieth, two thousand [~~seventeen~~ **nineteen**; and also (ii) at  
10 a rate which is three-eighths of one percent additional to the three  
11 percent rate authorized above in this paragraph, and which is also addi-  
12 tional to the five-eighths of one percent rate also authorized above in  
13 this clause for such county, for the period beginning March first, two  
14 thousand seven and ending November thirtieth, two thousand [~~seventeen~~  
15 **nineteen**;

16 § 2. Section 1262-1 of the tax law, as amended by chapter 190 of the  
17 laws of 2015, is amended to read as follows:

18 § 1262-1. Allocation and distribution of net collections from the  
19 additional rate of sales and compensating use tax in Rockland county. 1.  
20 Notwithstanding any provision of law to the contrary, if the county of  
21 Rockland imposes the additional five-eighths of one percent rate of tax  
22 authorized by section twelve hundred ten of this article during the  
23 period beginning March first, two thousand two, and ending November  
24 thirtieth, two thousand [~~seventeen~~ **nineteen**, such county shall allocate

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

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1 and distribute twenty percent of the net collections from such addi-  
2 tional rate to the towns and villages in the county in accordance with  
3 subdivision (c) of section twelve hundred sixty-two of this part on the  
4 basis of the ratio which the population of each such town or village  
5 bears to such county's total population; and

6 2. Notwithstanding any provision of law to the contrary, if the county  
7 of Rockland imposes the additional three-eighths of one percent rate of  
8 tax authorized by section twelve hundred ten of this article during the  
9 period beginning March first, two thousand seven, and ending November  
10 thirtieth, two thousand [~~seventeen~~ nineteen], such county shall allocate  
11 and distribute sixteen and two-thirds percent of the net collections  
12 from such additional rate to the general funds of towns and villages  
13 within the county of Rockland with existing town and village police  
14 departments from March first, two thousand seven through December thir-  
15 ty-first, two thousand seven and thirty-three and one-third percent of  
16 the net collections from such additional rate from January first, two  
17 thousand eight through November thirtieth, two thousand [~~seventeen~~  
18 nineteen]. The monies allocated and distributed pursuant to this subdivi-  
19 sion shall be allocated and distributed to towns and villages with  
20 police departments on the basis of the number of full-time equivalent  
21 police officers employed by each police department and shall not be used  
22 for salaries heretofore or hereafter negotiated.

23 § 3. This act shall take effect immediately.