

STATE OF NEW YORK

5495

2017-2018 Regular Sessions

IN SENATE

April 3, 2017

Introduced by Sen. GRIFFO -- 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 authorizing Oneida county to impose additional rates of sales and compensating use taxes and providing for allocation and distribution of a portion of net collections from such additional rates

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

1 Section 1. Clause 13 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 185 of the laws of
3 2015, is amended to read as follows:

4 (13) the county of Oneida 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) one percent additional to the three
7 percent rate authorized above in this paragraph for such county for the
8 period beginning September first, nineteen hundred ninety-two and ending
9 November thirtieth, two thousand [~~seventeen~~ nineteen; and also (ii) at
10 a rate which is three-quarters of one percent or one-half of one percent
11 additional to the three percent rate authorized above in this paragraph,
12 and which is also additional to the one percent rate also authorized
13 above in this clause for such county, for the period beginning December
14 first, two thousand eight and ending November thirtieth, two thousand
15 [~~seventeen~~ nineteen;

16 § 2. Section 1262-g of the tax law, as amended by chapter 185 of the
17 laws of 2015, is amended to read as follows:

18 § 1262-g. Oneida county allocation and distribution of net collections
19 from the additional one percent rate of sales and compensating use
20 taxes. Notwithstanding any contrary provision of law, if the county of
21 Oneida imposes sales and compensating use taxes at a rate which is one
22 percent additional to the three percent rate authorized by section

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

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1 twelve hundred ten of this article, as authorized by such section, (a)
2 where a city in such county imposes tax pursuant to the authority of
3 subdivision (a) of such section twelve hundred ten, such county shall
4 allocate, distribute and pay in cash quarterly to such city one-half of
5 the net collections attributable to such additional one percent rate of
6 the county's taxes collected in such city's boundaries; (b) where a city
7 in such county does not impose tax pursuant to the authority of such
8 subdivision (a) of such section twelve hundred ten, such county shall
9 allocate, distribute and pay in cash quarterly to such city not so
10 imposing tax a portion of the net collections attributable to one-half
11 of the county's additional one percent rate of tax calculated on the
12 basis of the ratio which such city's population bears to the county's
13 total population, such populations as determined in accordance with the
14 latest decennial federal census or special population census taken
15 pursuant to section twenty of the general municipal law completed and
16 published prior to the end of the quarter for which the allocation is
17 made, which special census must include the entire area of the county;
18 and (c) provided, however, that such county shall dedicate the first one
19 million five hundred thousand dollars of net collections attributable to
20 such additional one percent rate of tax received by such county after
21 the county receives in the aggregate eighteen million five hundred thou-
22 sand dollars of net collections from such additional one percent rate of
23 tax imposed for any of the periods: September first, two thousand twelve
24 through August thirty-first, two thousand thirteen; September first, two
25 thousand thirteen through August thirty-first, two thousand fourteen;
26 and September first, two thousand fourteen through August thirty-first,
27 two thousand fifteen; September first, two thousand fifteen through
28 August thirty-first, two thousand sixteen; and September first, two
29 thousand sixteen through August thirty-first, two thousand seventeen;
30 September first, two thousand seventeen through August thirty-first, two
31 thousand eighteen; and September first, two thousand eighteen through
32 August thirty-first, two thousand nineteen, to an allocation on a per
33 capita basis, utilizing figures from the latest decennial federal census
34 or special population census taken pursuant to section twenty of the
35 general municipal law, completed and published prior to the end of the
36 year for which such allocation is made, which special census must
37 include the entire area of such county, to be allocated and distributed
38 among the towns of Oneida county by appropriation of its board of legis-
39 lators; provided, further, that nothing herein shall require such board
40 of legislators to make any such appropriation until it has been notified
41 by any town by appropriate resolution and, in any case where there is a
42 village wholly or partly located within a town, a resolution of every
43 such village, embodying the agreement of such town and village or
44 villages upon the amount of such appropriation to be distributed to such
45 village or villages out of the allocation to the town or towns in which
46 it is located.

47 § 3. This act shall take effect immediately.