STATE OF NEW YORK

892

2017-2018 Regular Sessions

IN SENATE

January 5, 2017

Introduced by Sen. AMEDORE -- 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 requiring one-quarter of one percent of the state sales and compensating use taxes collected in rural areas to be paid to the county in which such rural area is located

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

Section 1. Section 1148 of the tax law, as amended by section 57 of part HH of chapter 57 of the laws of 2013, is amended to read as follows:

§ 1148. Deposit and disposition of revenue. [~~All~~] **(a) Except as otherwise provided in subdivision (b) of this section, all** taxes, interest and penalties collected or received by the commissioner under this article shall be deposited and disposed of pursuant to the provisions of section one hundred seventy-one-a of this chapter; provided however, the comptroller shall on or before the twelfth day of each month, pay all such taxes, interest and penalties collected under this article and remaining to the comptroller's credit in such banks, banking houses or trust companies at the close of business on the last day of the preceding month, into the general fund of the state treasury, except as otherwise provided in sections ninety-two-d, ninety-two-h, and ninety-two-r of the state finance law and sections eleven hundred two, eleven hundred four and eleven hundred nine of this article.

(b) Notwithstanding the provisions of subdivision (a) of this section and section one hundred seventy-one-a of this chapter, one-quarter of one percent of all taxes, interest and penalties collected or received by the commissioner under this article for sales and uses in a county which is a rural area, shall be distributed and paid by the commissioner to the county in a rural area in which the collection of the tax for a

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

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sale or use was collected. Each county receiving monies pursuant to this subdivision shall disburse funds solely for the purposes of infrastructure projects, volunteer fire departments and companies, emergency medical services and/or senior service agencies. For the purposes of this subdivision, "rural areas" means a county having a population of less than two hundred thousand according to the federal decennial census conducted in two thousand ten.

§ 2. This act shall take effect on the first of July next succeeding the date on which it shall have become a law.