

STATE OF NEW YORK

S. 5035--A

A. 6356--A

2017-2018 Regular Sessions

SENATE - ASSEMBLY

March 6, 2017

IN SENATE -- Introduced by Sen. O'MARA -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

IN ASSEMBLY -- Introduced by M. of A. PALMESANO, ERRIGO, GIGLIO -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to extending the authorization of the county of Steuben to impose an additional one percent 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 26 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 165 of the laws of
3 2015, is amended to read as follows:

4 (26) the county of Steuben 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 one percent additional to the three percent
7 rate authorized above in this paragraph for such county for the period
8 beginning December first, nineteen hundred ninety-two and ending Novem-
9 ber thirtieth, two thousand [~~seventeen~~] nineteen;

10 § 2. Section 1262-h of the tax law, as amended by chapter 165 of the
11 laws of 2015, is amended to read as follows:

12 § 1262-h. Allocation and distribution of net collections from the
13 additional one percent rate of sales and compensating use taxes in Steu-
14 ben county. Notwithstanding any provision of law to the contrary, of the
15 net collections received by the county of Steuben as a result of the
16 imposition of the additional one percent rate of tax authorized by

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

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1 section twelve hundred ten of this article (a) during the period begin-
2 ning December first, nineteen hundred ninety-three and ending November
3 thirtieth, nineteen hundred ninety-four, the county of Steuben shall pay
4 or cause to be paid to the city of Hornell the sum of two hundred thou-
5 sand dollars, to the city of Corning the sum of three hundred thousand
6 dollars, and the sum of five hundred thousand dollars to the towns and
7 villages of the county of Steuben, on the basis of the ratio which the
8 full valuation of real property in each town or village bears to the
9 aggregate full valuation of real property in all of the towns and
10 villages in such area. Of the net collections received by the county of
11 Steuben as a result of the imposition of said additional one percent
12 rate of tax authorized by section twelve hundred ten of this article
13 during the period beginning December first, nineteen hundred ninety-four
14 and ending November thirtieth, nineteen hundred ninety-five, the county
15 of Steuben shall pay or cause to be paid to the city of Hornell the sum
16 of three hundred thousand dollars, to the city of Corning the sum of
17 four hundred fifty thousand dollars, and the sum of seven hundred fifty
18 thousand dollars to the towns and villages of the county of Steuben, on
19 the basis of the ratio which the full valuation of real property in each
20 town or village bears to the aggregate full valuation of real property
21 in all of the towns and villages in such area; and (b) during the period
22 beginning December first, nineteen hundred ninety-five and ending Novem-
23 ber thirtieth, two thousand seven, the county of Steuben shall annually
24 pay or cause to be paid to the city of Hornell the sum of five hundred
25 fifty thousand dollars, to the city of Corning the sum of six hundred
26 thousand dollars, and the sum of seven hundred fifty thousand dollars to
27 the towns and villages of the county of Steuben, on the basis of the
28 ratio which the full valuation of real property in each town or village
29 bears to the aggregate full valuation of real property in all of the
30 towns and villages in such area; and during the period beginning Decem-
31 ber first, two thousand seven and ending November thirtieth, two thou-
32 sand nine, the county of Steuben shall annually pay or cause to be paid
33 to the city of Hornell the sum of six hundred ten thousand dollars, to
34 the city of Corning the sum of six hundred fifty thousand dollars, and
35 the sum of seven hundred fifty thousand dollars to the towns and
36 villages of the county of Steuben, on the basis of the ratio which the
37 full valuation of real property in each town or village bears to the
38 aggregate full valuation of real property in all of the towns and
39 villages in such area; and during the period beginning December first,
40 two thousand nine and ending November thirtieth, two thousand eleven,
41 the county of Steuben shall annually pay or cause to be paid to the city
42 of Hornell the sum of seven hundred ten thousand dollars, to the city of
43 Corning the sum of seven hundred ten thousand dollars, and the sum of
44 seven hundred fifty thousand dollars to the towns and villages of the
45 county of Steuben, on the basis of the ratio which the full valuation of
46 real property in each town or village bears to the aggregate full valu-
47 ation of real property in all of the towns and villages in such area;
48 and during the period beginning December first, two thousand eleven and
49 ending November thirtieth, two thousand thirteen, the county of Steuben
50 shall annually pay or cause to be paid to the city of Hornell the sum of
51 seven hundred forty thousand dollars, to the city of Corning the sum of
52 seven hundred forty thousand dollars, and the sum of seven hundred fifty
53 thousand dollars to the towns and villages of the county of Steuben, on
54 the basis of the ratio which the full valuation of real property in each
55 town or village bears to the aggregate full valuation of real property
56 in all of the towns and villages in such area; and during the period

1 beginning December first, two thousand thirteen and ending November
2 thirtieth, two thousand fifteen, the county of Steuben shall annually
3 pay or cause to be paid to the city of Hornell the sum of seven hundred
4 sixty-five thousand dollars, to the city of Corning the sum of seven
5 hundred sixty-five thousand dollars, and the sum of seven hundred fifty
6 thousand dollars to the towns and villages of the county of Steuben, on
7 the basis of the ratio which the full valuation of real property in each
8 town or village bears to the aggregate full valuation of real property
9 in all of the towns and villages in such area; and during the period
10 beginning December first, two thousand fifteen and ending November thir-
11 tieth, two thousand seventeen, the county of Steuben shall annually pay
12 or cause to be paid to the city of Hornell the sum of seven hundred
13 sixty-five thousand dollars, to the city of Corning the sum of seven
14 hundred sixty-five thousand dollars, and the sum of seven hundred fifty
15 thousand dollars to the towns and villages of the county of Steuben, on
16 the basis of the ratio which the full valuation of real property in each
17 town or village bears to the aggregate full valuation of real property
18 in all of the towns and villages in such area; and during the period
19 beginning December first, two thousand seventeen and ending November
20 thirtieth, two thousand nineteen, the county of Steuben shall annually
21 pay or cause to be paid to the city of Hornell the sum of seven hundred
22 eighty thousand dollars, to the city of Corning the sum of seven hundred
23 eighty thousand dollars, and the sum of seven hundred fifty thousand
24 dollars to the towns and villages of the county of Steuben, on the basis
25 of the ratio which the full valuation of real property in each town or
26 village bears to the aggregate full valuation of real property in all of
27 the towns and villages in such area.

28 § 3. This act shall take effect immediately.