

STATE OF NEW YORK

7465

2017-2018 Regular Sessions

IN ASSEMBLY

April 26, 2017

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

AN ACT to amend the tax law, in relation to continuing to authorize Niagara county 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 29 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 183 of the laws of
3 2015, is amended to read as follows:

4 (29) the county of Niagara 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 March first, two thousand three, and ending November thirti-
9 eth, two thousand [~~seventeen~~ **nineteen**];

10 § 2. Section 1262-n of the tax law, as amended by chapter 183 of the
11 laws of 2015, is amended to read as follows:

12 § 1262-n. Disposition of net collections from the additional one
13 percent rate of sales and compensating use taxes in the county of
14 Niagara. Notwithstanding any contrary provision of law, if the county
15 of Niagara imposes the additional one percent rate of sales and compen-
16 sating use taxes authorized by section twelve hundred ten of this arti-
17 cle for all or any portion of the period beginning March first, two
18 thousand three and ending November thirtieth, two thousand [~~seventeen~~
19 **nineteen**], the county shall use all net collections from such additional
20 one percent rate to pay the county's expenses for Medicaid. The net
21 collections from the additional one percent rate imposed pursuant to
22 this section shall be deposited in a special fund to be created by such
23 county separate and apart from any other funds and accounts of the coun-
24 ty. Any and all remaining net collections from such additional one

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

LBD10038-01-7

1 percent tax, after the Medicaid expenses are paid, shall be deposited by
2 the county of Niagara in the general fund of such county for any county
3 purpose.
4 § 3. This act shall take effect immediately.