

# STATE OF NEW YORK

S. 5035

A. 6356

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

IN ASSEMBLY -- Introduced by M. of A. PALMESANO, ERRIGO, GIGLIO -- read once and referred to the Committee on Ways and Means

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  
17 section twelve hundred ten of this article (a) during the period begin-  
18 ning December first, nineteen hundred ninety-three and ending November  
19 thirtieth, nineteen hundred ninety-four, the county of Steuben shall pay  
20 or cause to be paid to the city of Hornell the sum of two hundred thou-

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

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

1 hundred sixty-five thousand dollars, and the sum of seven hundred fifty  
2 thousand dollars to the towns and villages of the county of Steuben, on  
3 the basis of the ratio which the full valuation of real property in each  
4 town or village bears to the aggregate full valuation of real property  
5 in all of the towns and villages in such area; and during the period  
6 beginning December first, two thousand fifteen and ending November thir-  
7 tieth, two thousand [~~seventeen~~ **nineteen**], the county of Steuben shall  
8 annually pay or cause to be paid to the city of Hornell the sum of seven  
9 hundred sixty-five thousand dollars, to the city of Corning the sum of  
10 seven hundred sixty-five thousand dollars, and the sum of seven hundred  
11 fifty thousand dollars to the towns and villages of the county of Steu-  
12 ben, on the basis of the ratio which the full valuation of real property  
13 in each town or village bears to the aggregate full valuation of real  
14 property in all of the towns and villages in such area.  
15 § 3. This act shall take effect immediately.