

STATE OF NEW YORK

5490

2017-2018 Regular Sessions

IN SENATE

March 31, 2017

Introduced by Sen. STEWART-COUSINS -- read twice and ordered printed,
and when printed to be committed to the Committee on Investigations
and Government Operations

AN ACT to amend chapter 272 of the laws of 1991, amending the tax law
relating to the method of disposition of sales and compensating use
tax revenue in Westchester county and enacting the Westchester county
spending limitation act, in relation to extending the expiration ther-
eof

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

1 Section 1. Subdivision e of section 4 and sections 5, 7 and 16 of
2 chapter 272 of the laws of 1991, amending the tax law relating to the
3 method of disposition of sales and compensating use tax revenue in West-
4 chester county and enacting the Westchester county spending limitation
5 act, as amended by chapter 42 of the laws of 2015, are amended to read
6 as follows:

7 e. "Spending limitation" means the maximum amount of county spending
8 established in county fiscal years 1992, 1993, 1994, 1995, 1996, 1997,
9 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009,
10 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017 [~~and~~], 2018, 2019 and
11 2020.

12 § 5. Establishment of annual spending limitation. a. For county fiscal
13 years 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002,
14 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014,
15 2015, 2016, 2017 [~~and~~], 2018, 2019 and 2020 there shall be in effect an
16 annual spending limitation. The spending limitation shall be derived
17 from a fixed percentage reflecting the ratio of base year spending to
18 county personal income. County personal income for such calculation
19 shall be for the period January 1, 1986 through December 31, 1986. Such
20 percentage shall be applied to county personal income for the period
21 January 1, 1989 through December 31, 1989, to determine the spending

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

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1 limitation for county fiscal year 1992; to determine the spending limi-
2 tation for county fiscal year 1993, such percentage shall be applied to
3 county personal income for the period January 1, 1990 through December
4 31, 1990; to determine the spending limitation for county fiscal year
5 1994, such percentage shall be applied to county personal income for the
6 period January 1, 1991 through December 31, 1991; to determine the
7 spending limitation for county fiscal year 1995, such percentage shall
8 be applied to county personal income for the period January 1, 1992
9 through December 31, 1992; to determine the spending limitation for
10 county fiscal year 1996, such percentage shall be applied to county
11 personal income for the period January 1, 1993 through December 31,
12 1993; to determine the spending limitation for county fiscal year 1997,
13 such percentage shall be applied to county personal income for the peri-
14 od January 1, 1994 through December 31, 1994; to determine the spending
15 limitation for county fiscal year 1998, such percentage shall be applied
16 to county personal income for the period January 1, 1995 through Decem-
17 ber 31, 1995; to determine the spending limitation for county fiscal
18 year 1999, such percentage shall be applied to county personal income
19 for the period January 1, 1996 through December 31, 1996; to determine
20 the spending limitation for county fiscal year 2000, such percentage
21 shall be applied to county personal income for the period January 1,
22 1997 through December 31, 1997; to determine the spending limitation for
23 county fiscal year 2001, such percentage shall be applied to county
24 personal income for the period January 1, 1998 through December 31,
25 1998; to determine the spending limitation for county fiscal year 2002,
26 such percentage shall be applied to county personal income for the peri-
27 od January 1, 1999 through December 31, 1999; to determine the spending
28 limitation for county fiscal year 2003, such percentage shall be applied
29 to county personal income for the period January 1, 2000 through Decem-
30 ber 31, 2000; to determine the spending limitation for county fiscal
31 year 2004, such percentage shall be applied to county personal income
32 for the period January 1, 2001 through December 31, 2001; to determine
33 the spending limitation for county fiscal year 2005, such percentage
34 shall be applied to county personal income for the period January 1,
35 2002 through December 31, 2002; to determine the spending limitation for
36 county fiscal year 2006, such percentage shall be applied to county
37 personal income for the period January 1, 2003 through December 31,
38 2003; to determine the spending limitation for the county fiscal year
39 2007, such percentage shall be applied to county personal income for the
40 period January 1, 2004 through December 31, 2004; to determine the
41 spending limitation for the county fiscal year 2008, such percentage
42 shall be applied to county personal income for the period January 1,
43 2005 through December 31, 2005; to determine the spending limitation for
44 the county fiscal year 2009, such percentage shall be applied to county
45 personal income for the period January 1, 2006 through December 31,
46 2006; to determine the spending limitation for the county fiscal year
47 2010, such percentage shall be applied to county personal income for the
48 period January 1, 2007 through December 31, 2007; to determine the
49 spending limitation for the county fiscal year 2011, such percentage
50 shall be applied to county personal income for the period January 1,
51 2008 through December 31, 2008; to determine the spending limitation for
52 the county fiscal year 2012, such percentage shall be applied to county
53 personal income for the period January 1, 2009 through December 31,
54 2009; to determine the spending limitation for the county fiscal year
55 2013, such percentage shall be applied to county personal income for the
56 period January 1, 2010 through December 31, 2010; to determine the

1 spending limitation for the county fiscal year 2014, such percentage
2 shall be applied to county personal income for the period January 1,
3 2011 through December 31, 2011; to determine the spending limitation for
4 the county fiscal year 2015, such percentage shall be applied to county
5 personal income for the period January 1, 2012 through December 31,
6 2012; to determine the spending limitation for county fiscal year 2016,
7 such percentage shall be applied to the county personal income for the
8 period January 1, 2013 through December 31, 2013; to determine the
9 spending limitation for the county fiscal year 2017, such percentage
10 shall be applied to county personal income for the period January 1,
11 2014 through December 31, 2014; and to determine the spending limitation
12 for county fiscal year 2018, such percentage shall be applied to the
13 county personal income for the period January 1, 2015 through December
14 31, 2015; to determine the spending limitation for the county fiscal
15 year 2019, such percentage shall be applied to county personal income
16 for the period January 1, 2016 through December 31, 2016; and to deter-
17 mine the spending limitation for county fiscal year 2020, such percent-
18 age shall be applied to the county personal income for the period Janu-
19 ary 1, 2017 through December 31, 2017.

20 b. The spending limitation shall serve as a statutory cap on county
21 spending to be reflected in the tentative budget as well as the enacted
22 budget for county fiscal years beginning in 1992.

23 § 7. Mandatory tax reduction. In the event that the county spending
24 subject to the spending limitation exceeds such limitation in the adop-
25 tive county budget for county fiscal year 1992, 1993, 1994, 1995, 1996,
26 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008,
27 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017 ~~[e]~~, 2018, 2019 or
28 2020 then section 1262-b of the tax law shall be repealed.

29 § 16. This act shall take effect immediately, provided, however, that
30 sections one through seven of this act shall be in full force and effect
31 until May 31, ~~[2018]~~ 2020, provided, however, that if the county of
32 Westchester imposes the tax authorized by section 1210 of the tax law in
33 excess of three percent, then sections one through seven of this act
34 shall be deemed repealed; provided that the commissioner of taxation and
35 finance shall notify the legislative bill drafting commission upon the
36 repeal of section 1262-b of the tax law pursuant to section seven of the
37 Westchester county spending limitation act in order that the commission
38 may maintain an accurate and timely effective data base of the official
39 text of laws of the state of New York in furtherance of effecting the
40 provisions of section 44 of the legislative law and section 70-b of the
41 public officers law.

42 § 2. This act shall take effect immediately.