STATE OF NEW YORK

9992

IN ASSEMBLY

March 4, 2020

Introduced by M. of A. MAGNARELLI, STIRPE, HUNTER -- 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 Onondaga 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:

Section 1. Clause 37 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of subpart EE of part A of chapter 61 of the laws of 2017, is amended to read as follows:

(37) the county of Onondaga is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate that is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand four, and ending November thirtieth, two thousand [~~twenty~~] **twenty-three**;

§ 2. Notwithstanding any contrary provision of law, net collections from the additional one percent rate of sales and compensating use taxes which may be imposed by the county of Onondaga during the period commencing December 1, 2020 and ending November 30, 2021, pursuant to the authority of section 1210 of the tax law, shall not be subject to any revenue distribution agreement entered into under subdivision (c) of section 1262 of the tax law, but shall be allocated and distributed or paid, at least quarterly, as follows: (i) 1.58% to the county of Onondaga for any county purpose; (ii) 97.79% to the city of Syracuse; and (iii) .63% to the school districts in accordance with subdivision (a) of section 1262 of the tax law.

§ 3. Notwithstanding any contrary provision of law, net collections from the additional one percent rate of sales and compensating use taxes which may be imposed by the county of Onondaga during the period commencing December 1, 2021 and ending November 30, 2022, pursuant to the authority of section 1210 of the tax law, shall not be subject to any revenue distribution agreement entered into under subdivision (c) of section 1262 of the tax law, but shall be allocated and distributed or

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

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paid, at least quarterly, as follows: (i) 1.58% to the county of Onondaga for any county purpose; (ii) 97.79% to the city of Syracuse; and (iii) .63% to the school districts in accordance with subdivision (a) of section 1262 of the tax law.

§ 4. Notwithstanding any contrary provision of law, net collections from the additional one percent rate of sales and compensating use taxes which may be imposed by the county of Onondaga during the period commencing December 1, 2022 and ending November 30, 2023, pursuant to the authority of section 1210 of the tax law, shall not be subject to any revenue distribution agreement entered into under subdivision (c) of section 1262 of the tax law, but shall be allocated and distributed or paid, at least quarterly, as follows: (i) 1.58% to the county of Onondaga for any county purpose; (ii) 97.79% to the city of Syracuse; and (iii) .63% to the school districts in accordance with subdivision (a) of section 1262 of the tax law.

§ 5. This act shall take effect immediately.