

# STATE OF NEW YORK

S. 7869

A. 9906

## SENATE - ASSEMBLY

February 27, 2020

IN SENATE -- Introduced by Sen. ORTT -- 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. NORRIS, MORINELLO -- 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 Assem-  
bly, 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 section 1 of subpart CC of  
3 part A of chapter 61 of the laws of 2017, 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 [~~twenty~~] twenty-three;

10 § 2. Section 1262-n of the tax law, as amended section 2 of subpart CC  
11 of part A of chapter 61 of the laws of 2017, is amended to read as  
12 follows:

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

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

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1 county separate and apart from any other funds and accounts of the coun-  
2 ty. Any and all remaining net collections from such additional one  
3 percent tax, after the Medicaid expenses are paid, shall be deposited by  
4 the county of Niagara in the general fund of such county for any county  
5 purpose.

6 § 3. This act shall take effect immediately.