

STATE OF NEW YORK

8062

IN SENATE

March 16, 2020

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

AN ACT to amend the tax law, in relation to the imposition of additional rates of sales and compensating use taxes by Erie county

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

1 Section 1. Clause 4 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by section 1 of subpart N of
3 part A of chapter 61 of the laws of 2017, is amended to read as follows:

4 (4) the county of Erie is hereby further authorized and empowered to
5 adopt and amend local laws, ordinances or resolutions imposing such
6 taxes (i) 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 January tenth, nineteen hundred eighty-eight and ending Novem-
9 ber thirtieth, two thousand [~~twenty~~] twenty-three; and (ii) at a rate
10 which is three-quarters of one percent additional to the three percent
11 rate authorized above in this paragraph, and which is also additional to
12 the one percent rate also authorized above in this clause for such coun-
13 ty, for the period beginning December first, two thousand eleven, and
14 ending November thirtieth, two thousand [~~twenty~~] twenty-three;

15 § 2. Subdivision 2 of section 1262-q of the tax law, as amended by
16 section 2 of subpart N of part A of chapter 61 of the laws of 2017, is
17 amended to read as follows:

18 (2) Net collections from the additional three-quarters of one percent
19 rate of sales and compensating use taxes which the county may impose
20 during the period commencing December first, two thousand eleven, and
21 ending November thirtieth, two thousand [~~twenty~~] twenty-three, pursuant
22 to the authority of item (ii) of clause (4) of subparagraph (i) of the
23 opening paragraph of section twelve hundred ten of this article shall be
24 used by the county solely for county purposes and shall not be subject
25 to any revenue distribution agreement the county entered into pursuant
26 to the authority of subdivision (c) of section twelve hundred sixty-two
27 of this part.

28 § 3. This act shall take effect immediately.

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

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