

# STATE OF NEW YORK

10219

## IN ASSEMBLY

March 24, 2020

Introduced by M. of A. GOODELL -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to authorizing Chautauqua county to impose an additional one percent rate 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 38 of subparagraph (i) of the opening paragraph of  
2 section 1210 of the tax law, as amended by section 1 of subpart F of  
3 part A of chapter 61 of the laws of 2017, is amended to read as follows:

4 (38) the county of Chautauqua is hereby further authorized and  
5 empowered to adopt and amend local laws, ordinances or resolutions  
6 imposing such taxes at a rate that is: (i) one and one-quarter percent  
7 additional to the three percent rate authorized above in this paragraph  
8 for such county for the period beginning March first, two thousand five  
9 and ending August thirty-first, two thousand six; (ii) one percent addi-  
10 tional to the three percent rate authorized above in this paragraph for  
11 such county for the period beginning September first, two thousand six  
12 and ending November thirtieth, two thousand seven; (iii) three-quarters  
13 of one percent additional to the three percent rate authorized above in  
14 this paragraph for such county for the period beginning December first,  
15 two thousand seven and ending November thirtieth, two thousand ten; (iv)  
16 one-half of one percent additional to the three percent rate authorized  
17 above in this paragraph for such county for the period beginning Decem-  
18 ber first, two thousand ten and ending November thirtieth, two thousand  
19 fifteen; and (v) one percent additional to the three percent rate  
20 authorized above in this clause for such county for the period beginning  
21 December first, two thousand fifteen and ending November thirtieth, two  
22 thousand [~~twenty~~] twenty-three;

23 § 2. Section 1262-o of the tax law, as amended by section 2 of subpart  
24 F of part A of chapter 61 of the laws of 2017, is amended to read as  
25 follows:

26 § 1262-o. Disposition of net collections from the additional rate of  
27 sales and compensating use taxes in the county of Chautauqua. Notwith-

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

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1 standing any contrary provision of law, if the county of Chautauqua  
2 imposes the additional one and one-quarter percent rate of sales and  
3 compensating use taxes authorized by section twelve hundred ten of this  
4 article for all or any portion of the period beginning March first, two  
5 thousand five and ending August thirty-first, two thousand six, the  
6 additional one percent rate authorized by such section for all or any of  
7 the period beginning September first, two thousand six and ending Novem-  
8 ber thirtieth, two thousand seven, the additional three-quarters of one  
9 percent rate authorized by such section for all or any of the period  
10 beginning December first, two thousand seven and ending November thirti-  
11 eth, two thousand ten, the county shall allocate one-fifth of the net  
12 collections from the additional three-quarters of one percent to the  
13 cities, towns and villages in the county on the basis of their respec-  
14 tive populations, determined in accordance with the latest decennial  
15 federal census or special population census taken pursuant to section  
16 twenty of the general municipal law completed and published prior to the  
17 end of the quarter for which the allocation is made, and allocate the  
18 remainder of the net collections from the additional three-quarters of  
19 one percent as follows: (1) to pay the county's expenses for Medicaid  
20 and other expenses required by law; (2) to pay for local road and bridge  
21 projects; (3) for the purposes of capital projects and repaying any  
22 debts incurred for such capital projects in the county of Chautauqua  
23 that are not otherwise paid for by revenue received from the mortgage  
24 recording tax; and (4) for deposit into a reserve fund for bonded  
25 indebtedness established pursuant to the general municipal law. Notwith-  
26 standing any contrary provision of law, if the county of Chautauqua  
27 imposes the additional one-half percent rate of sales and compensating  
28 use taxes authorized by such section twelve hundred ten for all or any  
29 of the period beginning December first, two thousand ten and ending  
30 November thirtieth, two thousand fifteen, the county shall allocate  
31 three-tenths of the net collections from the additional one-half of one  
32 percent to the cities, towns and villages in the county on the basis of  
33 their respective populations, determined in accordance with the latest  
34 decennial federal census or special population census taken pursuant to  
35 section twenty of the general municipal law completed and published  
36 prior to the end of the quarter for which the allocation is made, and  
37 allocate the remainder of the net collections from the additional one-  
38 half of one percent as follows: (1) to pay the county's expenses for  
39 Medicaid and other expenses required by law; (2) to pay for local road  
40 and bridge projects; (3) for the purposes of capital projects and repay-  
41 ing any debts incurred for such capital projects in the county of Chau-  
42 tauqua that are not otherwise paid for by revenue received from the  
43 mortgage recording tax; and (4) for deposit into a reserve fund for  
44 bonded indebtedness established pursuant to the general municipal law.  
45 Notwithstanding any contrary provision of law, if the county of Chautau-  
46 qua imposes the additional one percent rate of sales and compensating  
47 use taxes authorized by such section twelve hundred ten for all or any  
48 of the period beginning December first, two thousand fifteen and ending  
49 November thirtieth, two thousand [~~twenty~~] twenty-three, the county shall  
50 allocate three-twentieths of the net collections from the additional one  
51 percent to the cities, towns and villages in the county on the basis of  
52 their respective populations, determined in accordance with the latest  
53 decennial federal census or special population census taken pursuant to  
54 section twenty of the general municipal law completed and published  
55 prior to the end of the quarter for which the allocation is made, and  
56 allocate the remainder of the net collections from the additional one

1 percent as follows: (1) to pay the county's expenses for Medicaid and  
2 other expenses required by law; (2) to pay for local road and bridge  
3 projects; (3) for the purposes of capital projects and repaying any  
4 debts incurred for such capital projects in the county of Chautauqua  
5 that are not otherwise paid for by revenue received from the mortgage  
6 recording tax; and (4) for deposit into a reserve fund for bonded  
7 indebtedness established pursuant to the general municipal law. The net  
8 collections from the additional rates imposed pursuant to this section  
9 shall be deposited in a special fund to be created by such county sepa-  
10 rate and apart from any other funds and accounts of the county to be  
11 used for purposes above described.

12 § 3. This act shall take effect immediately.