

STATE OF NEW YORK

10416

IN ASSEMBLY

May 11, 2020

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Palmesano)
-- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to increasing the sales and compensating use taxes for the county of Steuben

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

1 Section 1. Section 1262-h of the tax law, as amended by section 2 of
2 item SS of subpart C of part XXX of chapter 58 of the laws of 2020, is
3 amended to read as follows:

4 § 1262-h. Allocation and distribution of net collections from the
5 additional one percent rate of sales and compensating use taxes in Steu-
6 ben county. Notwithstanding any provision of law to the contrary, of the
7 net collections received by the county of Steuben as a result of the
8 imposition of the additional one percent rate of tax authorized by
9 section twelve hundred ten of this article (a) during the period begin-
10 ning December first, nineteen hundred ninety-three and ending November
11 thirtieth, nineteen hundred ninety-four, the county of Steuben shall pay
12 or cause to be paid to the city of Hornell the sum of two hundred thou-
13 sand dollars, to the city of Corning the sum of three hundred thousand
14 dollars, and the sum of five hundred thousand dollars to the towns and
15 villages of the county of Steuben, on the basis of the ratio which the
16 full valuation of real property in each town or village bears to the
17 aggregate full valuation of real property in all of the towns and
18 villages in such area. Of the net collections received by the county of
19 Steuben as a result of the imposition of said additional one percent
20 rate of tax authorized by section twelve hundred ten of this article
21 during the period beginning December first, nineteen hundred ninety-four
22 and ending November thirtieth, nineteen hundred ninety-five, the county
23 of Steuben shall pay or cause to be paid to the city of Hornell the sum
24 of three hundred thousand dollars, to the city of Corning the sum of
25 four hundred fifty thousand dollars, and the sum of seven hundred fifty
26 thousand dollars to the towns and villages of the county of Steuben, on
27 the basis of the ratio which the full valuation of real property in each
28 town or village bears to the aggregate full valuation of real property

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

LBD16329-01-0

1 in all of the towns and villages in such area; and (b) during the period
2 beginning December first, nineteen hundred ninety-five and ending Novem-
3 ber thirtieth, two thousand seven, the county of Steuben shall annually
4 pay or cause to be paid to the city of Hornell the sum of five hundred
5 fifty thousand dollars, to the city of Corning the sum of six hundred
6 thousand dollars, and the sum of seven hundred fifty thousand dollars to
7 the towns and villages of the county of Steuben, on the basis of the
8 ratio which the full valuation of real property in each town or village
9 bears to the aggregate full valuation of real property in all of the
10 towns and villages in such area; and during the period beginning Decem-
11 ber first, two thousand seven and ending November thirtieth, two thou-
12 sand nine, the county of Steuben shall annually pay or cause to be paid
13 to the city of Hornell the sum of six hundred ten thousand dollars, to
14 the city of Corning the sum of six hundred fifty thousand dollars, and
15 the sum of seven hundred fifty thousand dollars to the towns and
16 villages of the county of Steuben, on the basis of the ratio which the
17 full valuation of real property in each town or village bears to the
18 aggregate full valuation of real property in all of the towns and
19 villages in such area; and during the period beginning December first,
20 two thousand nine and ending November thirtieth, two thousand eleven,
21 the county of Steuben shall annually pay or cause to be paid to the city
22 of Hornell the sum of seven hundred ten thousand dollars, to the city of
23 Corning the sum of seven hundred ten thousand dollars, and the sum of
24 seven hundred fifty thousand dollars to the towns and villages of the
25 county of Steuben, on the basis of the ratio which the full valuation of
26 real property in each town or village bears to the aggregate full valu-
27 ation of real property in all of the towns and villages in such area;
28 and during the period beginning December first, two thousand eleven and
29 ending November thirtieth, two thousand thirteen, the county of Steuben
30 shall annually pay or cause to be paid to the city of Hornell the sum of
31 seven hundred forty thousand dollars, to the city of Corning the sum of
32 seven hundred forty thousand dollars, and the sum of seven hundred fifty
33 thousand dollars to the towns and villages of the county of Steuben, on
34 the basis of the ratio which the full valuation of real property in each
35 town or village bears to the aggregate full valuation of real property
36 in all of the towns and villages in such area; and during the period
37 beginning December first, two thousand thirteen and ending November
38 thirtieth, two thousand fifteen, the county of Steuben shall annually
39 pay or cause to be paid to the city of Hornell the sum of seven hundred
40 sixty-five thousand dollars, to the city of Corning the sum of seven
41 hundred sixty-five thousand dollars, and the sum of seven hundred fifty
42 thousand dollars to the towns and villages of the county of Steuben, on
43 the basis of the ratio which the full valuation of real property in each
44 town or village bears to the aggregate full valuation of real property
45 in all of the towns and villages in such area; and during the period
46 beginning December first, two thousand fifteen and ending November thir-
47 tieth, two thousand seventeen, the county of Steuben shall annually pay
48 or cause to be paid to the city of Hornell the sum of seven hundred
49 sixty-five thousand dollars, to the city of Corning the sum of seven
50 hundred sixty-five thousand dollars, and the sum of seven hundred fifty
51 thousand dollars to the towns and villages of the county of Steuben, on
52 the basis of the ratio which the full valuation of real property in each
53 town or village bears to the aggregate full valuation of real property
54 in all of the towns and villages in such area; and during the period
55 beginning December first, two thousand seventeen and ending November
56 thirtieth, two thousand twenty, the county of Steuben shall annually pay

1 or cause to be paid to the city of Hornell the sum of seven hundred
2 eighty thousand dollars, to the city of Corning the sum of seven hundred
3 eighty thousand dollars, and the sum of seven hundred fifty thousand
4 dollars to the towns and villages of the county of Steuben, on the basis
5 of the ratio which the full valuation of real property in each town or
6 village bears to the aggregate full valuation of real property in all of
7 the towns and villages in such area; and during the period beginning
8 December first, two thousand twenty and ending November thirtieth, two
9 thousand twenty-three, the county of Steuben shall annually pay or cause
10 to be paid to the city of Hornell the sum of [~~seven~~ eight hundred
11 [~~eighty~~ twenty thousand dollars, to the city of Corning the sum of
12 [~~seven~~ eight hundred [~~eighty~~ twenty thousand dollars, and the sum of
13 seven hundred [~~fifty~~ ninety thousand dollars to the towns and villages
14 of the county of Steuben, on the basis of the ratio which the full valu-
15 ation of real property in each town or village bears to the aggregate
16 full valuation of real property in all of the towns and villages in such
17 area.

18 § 2. This act shall take effect immediately.