STATE OF NEW YORK

5246

2019-2020 Regular Sessions

IN ASSEMBLY

February 7, 2019

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

AN ACT to amend the tax law, in relation to extending the period during which the city of White Plains is authorized to impose an additional sales and compensating use tax

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

Section 1. Clause 3 of subparagraph (ii) of the opening paragraph of section 1210 of the tax law, as amended by chapter 28 of the laws of 2017, is amended to read as follows:

(3) the city of White Plains is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is: (i) one-half of one percent additional to the three percent rate authorized above in this paragraph for such city for the period beginning September first, nineteen hundred ninety-three and ending August thirty-first, two thousand [~~nineteen~~] twenty-one; and (ii) an additional one-quarter of one percent in addition to the other rates authorized in this paragraph for such city for the period beginning March first, two thousand eight and ending August thirty-first, two thousand [~~nineteen~~] twenty-one; and (iii) an additional one-quarter of one percent in addition to the other rates authorized in this paragraph for such city for the period beginning June first, two thousand ten and ending August thirty-first, two thousand [~~nineteen~~] twenty-one;

§ 2. Notwithstanding the provisions of subdivision (d) of section 1210 of the tax law or any other provision of law, local law, rule or regulation to the contrary, a local law, ordinance or resolution enacted or amended pursuant to the authority of this act, imposing an additional rate of tax in the city of White Plains, shall become effective in accordance with the provisions of subdivision (d) of section 1210 of the tax law, except that the certified copy of such local law, ordinance or

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

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resolution which must be mailed by certified or registered mail to the commissioner of taxation and finance at the commissioner's office in Albany must be so mailed at least twenty-one days prior to the date on which such local law, ordinance or resolution is to take effect.

§ 3. The estimated revenue from the additional one-quarter of one percent rate of tax first authorized by chapter seventy-four of the laws of two thousand ten to be imposed by the city of White Plains, which is expected to be received during a fiscal year of such city and which is included in the annual budget, as finally adopted, of such city, for that fiscal year, shall be paid into the contingency and tax stabilization reserve fund of such city as provided by budgetary appropriation of such city, subject to all the limitations and other provisions of section 6-e of the general municipal law.

§ 4. This act shall take effect immediately.