

STATE OF NEW YORK

9146

IN ASSEMBLY

January 23, 2020

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

AN ACT to amend the tax law, in relation to authorizing the county of Livingston to impose an additional one percent sales tax

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

1 Section 1. Clause 32 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by section 1 of subpart X of
3 part A of chapter 61 of the laws of 2017, is amended to read as follows:

4 (32) the county of Livingston is hereby further authorized and
5 empowered to adopt and amend local laws, ordinances or resolutions
6 imposing such taxes at a rate which is one percent additional to the
7 three percent rate authorized above in this paragraph for such county
8 for the period beginning June first, two thousand three, and ending
9 November thirtieth, two thousand [~~twenty~~] twenty-three;

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

13 § 1262-p. Disposition of net collections from the additional one
14 percent rate of sales and compensating use taxes in the county of
15 Livingston. Notwithstanding any contrary provision of law, if the coun-
16 ty of Livingston imposes the additional one percent rate of sales and
17 compensating use taxes authorized by section twelve hundred ten of this
18 article for all or any portion of the period beginning June 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
24 county separate and apart from any other funds and accounts of the coun-
25 ty. Any and all remaining net collections from such additional one
26 percent tax, after the Medicaid expenses are paid, shall be deposited by
27 the county of Livingston in the general fund of such county for any
28 county purpose.

29 § 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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