

STATE OF NEW YORK

9704

IN ASSEMBLY

February 6, 2020

Introduced by 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 extending the authorization of the county of Steuben to impose an additional one percent 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 26 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by section 1 of subpart SS of
3 part A of chapter 61 of the laws of 2017, is amended to read as follows:
4 (26) the county of Steuben is hereby further authorized and empowered
5 to adopt and amend local laws, ordinances or resolutions imposing such
6 taxes 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 December first, nineteen hundred ninety-two and ending Novem-
9 ber thirtieth, two thousand [~~twenty~~] twenty-two;
10 § 2. Section 1262-h of the tax law, as amended by section 2 of subpart
11 SS of part A of chapter 61 of the laws of 2017, is amended to read as
12 follows:
13 § 1262-h. Allocation and distribution of net collections from the
14 additional one percent rate of sales and compensating use taxes in Steu-
15 ben county. Notwithstanding any provision of law to the contrary, of the
16 net collections received by the county of Steuben as a result of the
17 imposition of the additional one percent rate of tax authorized by
18 section twelve hundred ten of this article (a) during the period begin-
19 ning December first, nineteen hundred ninety-three and ending November
20 thirtieth, nineteen hundred ninety-four, the county of Steuben shall pay
21 or cause to be paid to the city of Hornell the sum of two hundred thou-
22 sand dollars, to the city of Corning the sum of three hundred thousand
23 dollars, and the sum of five hundred thousand dollars to the towns and
24 villages of the county of Steuben, on the basis of the ratio which the
25 full valuation of real property in each town or village bears to the
26 aggregate full valuation of real property in all of the towns and
27 villages in such area. Of the net collections received by the county of

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

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

1 tieth, two thousand seventeen, the county of Steuben shall annually pay
2 or cause to be paid to the city of Hornell the sum of seven hundred
3 sixty-five thousand dollars, to the city of Corning the sum of seven
4 hundred sixty-five thousand dollars, and the sum of seven hundred fifty
5 thousand dollars to the towns and villages of the county of Steuben, on
6 the basis of the ratio which the full valuation of real property in each
7 town or village bears to the aggregate full valuation of real property
8 in all of the towns and villages in such area; and during the period
9 beginning December first, two thousand seventeen and ending November
10 thirtieth, two thousand twenty, the county of Steuben shall annually pay
11 or cause to be paid to the city of Hornell the sum of seven hundred
12 eighty thousand dollars, to the city of Corning the sum of seven hundred
13 eighty thousand dollars, and the sum of seven hundred fifty thousand
14 dollars to the towns and villages of the county of Steuben, on the basis
15 of the ratio which the full valuation of real property in each town or
16 village bears to the aggregate full valuation of real property in all of
17 the towns and villages in such area; and during the period beginning
18 December first, two thousand twenty and ending November thirtieth, two
19 thousand twenty-two, the county of Steuben shall annually pay or cause
20 to be paid to the city of Hornell the sum of eight hundred twenty thou-
21 sand dollars, to the city of Corning the sum of eight hundred twenty
22 thousand dollars, and the sum of seven hundred ninety thousand dollars
23 to the towns and villages of the county of Steuben, on the basis of the
24 ratio which the full valuation of real property in each town or village
25 bears to the aggregate full valuation of real property in all of the
26 towns and villages in such area.

27 § 3. This act shall take effect immediately.