

# STATE OF NEW YORK

1885

2019-2020 Regular Sessions

## IN SENATE

January 17, 2019

Introduced by Sen. O'MARA -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

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-one;  
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

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

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

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

31 § 3. This act shall take effect immediately.