

# STATE OF NEW YORK

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1885--B

2019-2020 Regular Sessions

## IN SENATE

January 17, 2019

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Introduced by Sen. O'MARA -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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-three;  
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

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

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

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

35 § 3. This act shall take effect immediately.