

STATE OF NEW YORK

1885--B

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 -- 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.