

# STATE OF NEW YORK

3162

2019-2020 Regular Sessions

## IN SENATE

February 4, 2019

Introduced by Sen. AMEDORE -- 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, to amend chapter 200 of the laws of 2002 amending the tax law relating to certain tax rates imposed by the county of Ulster, to amend chapter 160 of the laws of 2015 amending the tax law relating to extending the authorization of the county of Onondaga to impose an additional rate of sales and compensating use taxes, chapter 192 of the laws of 2015 amending the tax law relating to extending the authority of the county of Orange to impose an additional rate of sales and compensating use taxes, chapter 206 of the laws of 2015 amending the tax law relating to the imposition of sales and compensating use taxes by the county of Monroe, chapter 302 of the laws of 2015 amending the tax law relating to the imposition of sales and compensating use taxes by the county of Albany, chapter 212 of the laws of 2013 amending the tax law relating to sales and compensating use tax in Columbia county, and chapter 171 of the laws of 2015 amending the tax law relating to extending the expiration of the authorization to the county of Genesee to impose an additional one percent of sales and compensating use taxes, in relation to authorizing certain counties to impose, on a biennial basis, an additional rate of sales and compensating use taxes; and to repeal certain provisions of the tax law relating thereto

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

1 Section 1. Subparagraph (i) of the opening paragraph of section 1210  
2 of the tax law is REPEALED and a new subparagraph (i) is added to read  
3 as follows:

4 (i) with respect to a city of one million or more and the following  
5 counties (1) any such city having a population of one million or more is  
6 hereby authorized and empowered to adopt and amend local laws, ordi-

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

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1 nances or resolutions imposing such taxes in any such city, at the rate  
2 of four and one-half percent;

3 (2) the county of Nassau is hereby further authorized and empowered to  
4 adopt and amend local laws, ordinances or resolutions imposing such  
5 taxes at a rate which is three-quarters percent additional to the three  
6 percent rate authorized above in this paragraph for such county for such  
7 periods of two years as it shall elect beginning on and after January  
8 first, nineteen hundred eighty-six, subject to the limitation set forth  
9 in section twelve hundred sixty-two-e of this article, and also at a  
10 rate which is one-half percent additional to the three percent rate  
11 authorized above in this paragraph, and which is also additional to the  
12 three-quarters percent rate also authorized above in this clause for  
13 such county, for such periods of two years as it shall elect beginning  
14 on and after September first, nineteen hundred ninety-one;

15 (3) the county of Rensselaer is hereby further authorized and  
16 empowered to adopt and amend local laws, ordinances or resolutions  
17 imposing such taxes at a rate which is one percent additional to the  
18 three percent rate authorized above in this paragraph for such county  
19 for such periods of two years as it shall elect beginning on and after  
20 September first, nineteen hundred ninety-four;

21 (4) the county of Erie is hereby further authorized and empowered to  
22 adopt and amend local laws, ordinances or resolutions imposing such  
23 taxes (i) at a rate which is one percent additional to the three percent  
24 rate authorized above in this paragraph for such county for such periods  
25 of two years as it shall elect beginning on and after January tenth,  
26 nineteen hundred eighty-eight; and (ii) at a rate which is three-quar-  
27 ters of one percent additional to the three percent rate authorized  
28 above in this paragraph, and which is also additional to the one percent  
29 rate also authorized above in this clause for such county, for such  
30 periods of two years as it shall elect beginning on and after December  
31 first, two thousand eleven;

32 (5) the county of Cattaraugus is hereby further authorized and  
33 empowered to adopt and amend local laws, ordinances or resolutions  
34 imposing such taxes at a rate which is one percent additional to the  
35 three percent rate authorized above in this paragraph for such county  
36 for such periods of two years as it shall elect beginning on and after  
37 March first, nineteen hundred eighty-six;

38 (6) the county of Wyoming is hereby further authorized and empowered  
39 to adopt and amend local laws, ordinances or resolutions imposing such  
40 taxes at a rate which is one percent additional to the three percent  
41 rate authorized above in this paragraph for such county for such periods  
42 of two years as it shall elect beginning on and after September first,  
43 nineteen hundred ninety-two;

44 (7) the county of Ulster is hereby further authorized and empowered to  
45 adopt and amend local laws, ordinances or resolutions imposing such  
46 taxes at a rate which is one percent additional to the three percent  
47 rate authorized above in this paragraph for such county (i) for the  
48 period beginning September first, two thousand two and ending November  
49 thirtieth, two thousand thirteen and (ii) for such periods of two years  
50 as it shall elect beginning on and after February first, two thousand  
51 fourteen;

52 (8) the county of Allegany is hereby further authorized and empowered  
53 to adopt and amend local laws, ordinances or resolutions imposing such  
54 taxes at a rate which is: (i) one percent additional to the three  
55 percent rate authorized above in this paragraph for such county for the  
56 period beginning December first, nineteen hundred eighty-six and ending

1 November thirtieth, two thousand four; and (ii) one and one-half percent  
2 additional to the three percent rate authorized above in this paragraph  
3 for such county for such periods of two years as it shall elect begin-  
4 ning on and after December first, two thousand four;

5 (9) the county of Cayuga is hereby further authorized and empowered to  
6 adopt and amend local laws, ordinances or resolutions imposing such  
7 taxes at a rate which is one percent additional to the three percent  
8 rate authorized above in this paragraph for such county for such periods  
9 of two years as it shall elect beginning on and after September first,  
10 nineteen hundred ninety-two;

11 (10) the county of Albany is hereby further authorized and empowered  
12 to adopt and amend local laws, ordinances or resolutions imposing such  
13 taxes at a rate which is one percent additional to the three percent  
14 rate authorized above in this paragraph for such county for such periods  
15 of two years as it shall elect beginning on and after September first,  
16 nineteen hundred ninety-two;

17 (11) the county of Tompkins is hereby further authorized and empowered  
18 to adopt and amend local laws, ordinances or resolutions imposing such  
19 taxes at a rate which is one-half or one percent additional to the three  
20 percent rate authorized above in this paragraph for such county for such  
21 periods of two years as it shall elect beginning on and after December  
22 first, nineteen hundred ninety-two;

23 (12) the county of Cortland is hereby further authorized and empowered  
24 to adopt and amend local laws, ordinances, or resolutions imposing such  
25 taxes at a rate which is one percent additional to the three percent  
26 rate authorized above in this paragraph for such county for such periods  
27 of two years as it shall elect beginning on and after September first,  
28 nineteen hundred ninety-two;

29 (13) the county of Oneida is hereby further authorized and empowered  
30 to adopt and amend local laws, ordinances or resolutions imposing such  
31 taxes at a rate which is: (i) one percent additional to the three  
32 percent rate authorized above in this paragraph for such county for such  
33 periods of two years as it shall elect beginning on or after September  
34 first, nineteen hundred ninety-two; and also (ii) at a rate which is  
35 three-quarters of one percent or one-half of one percent additional to  
36 the three percent rate authorized above in this paragraph, and which is  
37 also additional to the one percent rate also authorized above in this  
38 clause for such county, for such periods of two years as it shall elect  
39 beginning on and after December first, two thousand eight;

40 (14) the county of Suffolk is hereby further authorized and empowered  
41 to adopt and amend local laws, ordinances or resolutions imposing such  
42 taxes at a rate which is one percent additional to the three percent  
43 rate authorized above in this paragraph for such county for such periods  
44 of two years as it shall elect beginning on and after June first, two  
45 thousand one;

46 (15) the county of Greene is hereby further authorized and empowered  
47 to adopt and amend local laws, ordinances or resolutions imposing such  
48 taxes at a rate which is one percent additional to the three percent  
49 rate authorized above in this paragraph for such county for such periods  
50 of two years as it shall elect beginning on and after March first, nine-  
51 teen hundred ninety-three;

52 (16) the county of Orleans is hereby further authorized and empowered  
53 to adopt and amend local laws, ordinances or resolutions imposing such  
54 taxes at a rate which is one percent additional to the three percent  
55 rate authorized above in this paragraph for such county for such periods

1 of two years as it shall elect beginning on and after June first, nine-  
2 teen hundred ninety-three;

3 (17) the county of Tioga is hereby further authorized and empowered to  
4 adopt and amend local laws, ordinances or resolutions imposing such  
5 taxes at a rate which is: (i) one-half of one percent additional to the  
6 three percent rate authorized above in this paragraph for such county  
7 for the period beginning September first, nineteen hundred ninety-three,  
8 and ending November thirtieth, two thousand three; and (ii) one percent  
9 additional to the three percent rate authorized above in this paragraph  
10 for such county for such periods of two years as it shall elect begin-  
11 ning on and after December first, two thousand five;

12 (18) the county of Broome is hereby further authorized and empowered  
13 to adopt and amend local laws, ordinances or resolutions imposing such  
14 taxes at a rate which is one percent additional to the three percent  
15 rate authorized above in this paragraph for such county for such periods  
16 of two years as it shall elect beginning on and after March first, nine-  
17 teen hundred ninety-four;

18 (19) the county of Herkimer is hereby further authorized and empowered  
19 to adopt and amend local laws, ordinances or resolutions imposing such  
20 taxes at a rate which is one percent additional to the three percent  
21 rate authorized above in this paragraph for such county for such periods  
22 of two years as it shall elect beginning on and after September first,  
23 nineteen hundred ninety-four;

24 (20) the county of Genesee is hereby further authorized and empowered  
25 to adopt and amend local laws, ordinances or resolutions imposing such  
26 taxes at a rate which is one percent additional to the three percent  
27 rate authorized above in this paragraph for such county for such periods  
28 of two years as it shall elect beginning on or after September first,  
29 nineteen hundred ninety-four;

30 (21) the county of Columbia is hereby further authorized and empowered  
31 to adopt and amend local laws, ordinances or resolutions imposing such  
32 taxes at a rate which is one percent additional to the three percent  
33 rate authorized above in this paragraph for such county for such periods  
34 of two years as it shall elect beginning on and after March first, nine-  
35 teen hundred ninety-five;

36 (22) the county of Schuyler is hereby further authorized and empowered  
37 to adopt and amend local laws, ordinances or resolutions imposing such  
38 taxes at a rate which is one percent additional to the three percent  
39 rate authorized above in this paragraph for such county for such periods  
40 of two years as it shall elect beginning on and after September first,  
41 nineteen hundred ninety-nine;

42 (23) the county of Rockland is hereby further authorized and empowered  
43 to adopt and amend local laws, ordinances or resolutions imposing such  
44 taxes at a rate which is: (i) five-eighths of one percent additional to  
45 the three percent rate authorized above in this paragraph for such coun-  
46 ty for such periods of two years as it shall elect beginning on or after  
47 March first, two thousand two; and also (ii) at a rate which is three-  
48 eighths of one percent additional to the three percent rate authorized  
49 above in this paragraph, and which is also additional to the five-  
50 eighths of one percent rate also authorized above in this clause for  
51 such county, for such periods of two years as it shall elect beginning  
52 on and after March first, two thousand seven;

53 (24) the county of Chenango is hereby further authorized and empowered  
54 to adopt and amend local laws, ordinances or resolutions imposing such  
55 taxes at a rate which is one percent additional to the three percent  
56 rate authorized above in this paragraph for such county for such periods

1 of two years as it shall elect beginning on and after September first,  
2 two thousand two;

3 (25) the county of Monroe is hereby further authorized and empowered  
4 to adopt and amend local laws, ordinances or resolutions imposing such  
5 taxes at a rate which is one percent additional to the three percent  
6 rate authorized above in this paragraph for such periods of two years as  
7 it shall elect beginning on and after December first, nineteen hundred  
8 ninety-three;

9 (26) the county of Steuben is hereby further authorized and empowered  
10 to adopt and amend local laws, ordinances or resolutions imposing such  
11 taxes at a rate which is one percent additional to the three percent  
12 rate authorized above in this paragraph for such county for such periods  
13 of two years as it shall elect beginning on and after December first,  
14 nineteen hundred ninety-two;

15 (27) the county of Chemung is hereby further authorized and empowered  
16 to adopt and amend local laws, ordinances or resolutions imposing such  
17 taxes at a rate which is one percent additional to the three percent  
18 rate authorized above in this paragraph for such county for such periods  
19 of two years as it shall elect beginning on and after December first,  
20 two thousand two;

21 (28) the county of Seneca is hereby further authorized and empowered  
22 to adopt and amend local laws, ordinances or resolutions imposing such  
23 taxes at a rate that is one percent additional to the three percent rate  
24 authorized above in this paragraph for such county for such periods of  
25 two years as it shall elect beginning on and after December first, two  
26 thousand two;

27 (29) the county of Niagara is hereby further authorized and empowered  
28 to adopt and amend local laws, ordinances or resolutions imposing such  
29 taxes at a rate which is one percent additional to the three percent  
30 rate authorized above in this paragraph for such county for such periods  
31 of two years as it shall elect beginning on and after March first, two  
32 thousand three;

33 (30) the county of Dutchess is hereby further authorized and empowered  
34 to adopt and amend local laws, ordinances or resolutions imposing such  
35 taxes at a rate which is three-quarters of one percent additional to the  
36 three percent rate authorized above in this paragraph for such county  
37 for such periods of two years as it shall elect beginning on and after  
38 March first, two thousand three;

39 (31) the county of Yates is hereby further authorized and empowered to  
40 adopt and amend local laws, ordinances or resolutions imposing such  
41 taxes at a rate which is one percent additional to the three percent  
42 rate authorized above in this paragraph for such county for such periods  
43 of two years as it shall elect beginning on and after September first,  
44 two thousand three;

45 (32) the county of Schenectady is hereby further authorized and  
46 empowered to adopt and amend local laws, ordinances or resolutions  
47 imposing such taxes at a rate which is one-half of one percent addi-  
48 tional to the three percent rate authorized above in this paragraph for  
49 such county for such periods of two years as it shall elect beginning on  
50 and after June first, two thousand three;

51 (33) the county of Montgomery is hereby further authorized and  
52 empowered to adopt and amend local laws, ordinances or resolutions  
53 imposing such taxes at a rate which is one percent additional to the  
54 three percent rate authorized above in this paragraph for such county  
55 for such periods of two years as it shall elect beginning on and after  
56 June first, two thousand three;

1     (34) the county of Livingston is hereby further authorized and  
2 empowered to adopt and amend local laws, ordinances or resolutions  
3 imposing such taxes at a rate which is one percent additional to the  
4 three percent rate authorized above in this paragraph for such county  
5 for such periods of two years as it shall elect beginning on and after  
6 June first, two thousand three;

7     (35) the county of Sullivan is hereby further authorized and empowered  
8 to adopt and amend local laws, ordinances or resolutions imposing such  
9 taxes at a rate that is: (i) one-half of one percent additional to the  
10 three percent rate authorized above in this paragraph for such county  
11 for such periods of two years as it shall elect beginning on and after  
12 June first, two thousand three; and (ii) an additional one-half of one  
13 percent in addition to the other rates authorized above in this para-  
14 graph for such county for such periods of two years as it shall elect  
15 beginning on and after June first, two thousand seven;

16     (36) the county of Otsego is hereby further authorized and empowered  
17 to adopt and amend local laws, ordinances or resolutions imposing such  
18 taxes at a rate which is one percent additional to the three percent  
19 rate authorized above in this paragraph for such county for such periods  
20 of two years as it shall elect beginning on and after December first,  
21 two thousand three;

22     (37) the county of Delaware is hereby further authorized and empowered  
23 to adopt and amend local laws, ordinances or resolutions imposing such  
24 taxes at a rate that is one percent additional to the three percent rate  
25 authorized above in this paragraph for such county for the period begin-  
26 ning December first, two thousand three, and ending November thirtieth,  
27 two thousand thirteen;

28     (38) the county of Wayne is hereby further authorized and empowered to  
29 adopt and amend local laws, ordinances or resolutions imposing such  
30 taxes at a rate that is one percent additional to the three percent rate  
31 authorized above in this paragraph for such county for such periods of  
32 two years as it shall elect beginning on and after December first, two  
33 thousand five;

34     (39) the county of Schoharie is hereby further authorized and  
35 empowered to adopt and amend local laws, ordinances or resolutions  
36 imposing such taxes at a rate which is one percent additional to the  
37 three percent rate authorized above in this paragraph for such county  
38 for such periods of two years as it shall elect beginning on and after  
39 June first, two thousand four;

40     (40) the county of Madison is hereby further authorized and empowered  
41 to adopt and amend local laws, ordinances or resolutions imposing such  
42 taxes at a rate which is one percent additional to the three percent  
43 rate authorized above in this paragraph for such county for such periods  
44 of two years as it shall elect beginning on and after June first, two  
45 thousand four;

46     (41) the county of Orange is hereby further authorized and empowered  
47 to adopt and amend local laws, ordinances or resolutions imposing such  
48 taxes at a rate which is three-quarters of one percent additional to the  
49 three percent rate authorized above in this paragraph for such county  
50 for such periods of two years as it shall elect beginning on and after  
51 June first, two thousand four;

52     (42) the county of Clinton is hereby further authorized and empowered  
53 to adopt and amend local laws, ordinances or resolutions imposing such  
54 taxes at a rate which is one percent additional to the three percent  
55 rate authorized above in this paragraph for such county for such periods

1 of two years as it shall elect beginning on and after December first,  
2 two thousand seven;

3 (43) the county of Lewis is hereby further authorized and empowered to  
4 adopt and amend local laws, ordinances or resolutions imposing such  
5 taxes at a rate that is one percent additional to the three percent rate  
6 authorized above in this paragraph for such county for such periods of  
7 two years as it shall elect beginning on and after June first, two thou-  
8 sand four;

9 (44) the county of Oswego is hereby further authorized and empowered  
10 to adopt and amend local laws, ordinances or resolutions imposing such  
11 taxes at a rate which is one percent additional to the three percent  
12 rate authorized above in this paragraph for such county for such periods  
13 of two years as it shall elect beginning on and after September first,  
14 two thousand four;

15 (45) the county of Essex is hereby further authorized and empowered to  
16 adopt and amend local laws, ordinances or resolutions imposing such  
17 taxes at a rate which is one percent additional to the three percent  
18 rate authorized above in this paragraph for such county for such periods  
19 of two years as it shall elect beginning on and after December first,  
20 two thousand thirteen;

21 (46) the county of Jefferson is hereby further authorized and  
22 empowered to adopt and amend local laws, ordinances or resolutions  
23 imposing such taxes at a rate which is three-quarters of one percent  
24 additional to the three percent rate authorized above in this paragraph  
25 for such county for such periods of two years as it shall elect begin-  
26 ning on and after September first, two thousand four;

27 (47) the county of Onondaga is hereby further authorized and empowered  
28 to adopt and amend local laws, ordinances or resolutions imposing such  
29 taxes at a rate that is one percent additional to the three percent rate  
30 authorized above in this paragraph for such county for such periods of  
31 two years as it shall elect beginning on and after September first, two  
32 thousand four;

33 (48) the county of Chautauqua is hereby further authorized and  
34 empowered to adopt and amend local laws, ordinances or resolutions  
35 imposing such taxes at a rate that is: (i) one and one-quarter percent  
36 additional to the three percent rate authorized above in this paragraph  
37 for such county for the period beginning March first, two thousand five  
38 and ending August thirty-first, two thousand six; (ii) one percent addi-  
39 tional to the three percent rate authorized above in this paragraph for  
40 such county for the period beginning September first, two thousand six  
41 and ending November thirtieth, two thousand seven; (iii) three-quarters  
42 of one percent additional to the three percent rate authorized above in  
43 this paragraph for such county for the period beginning December first,  
44 two thousand seven and ending November thirtieth, two thousand ten; and  
45 (iv) one-half of one percent additional to the three percent rate  
46 authorized above in this paragraph for such county for such periods of  
47 two years as it shall elect beginning on and after December first, two  
48 thousand ten and ending November thirtieth, two thousand fifteen; (v)  
49 one percent additional to the three percent rate authorized above in  
50 this clause for such county for such periods of two years as it shall  
51 elect beginning on and after December first, two thousand fifteen;

52 (49) the county of Fulton is hereby further authorized and empowered  
53 to adopt and amend local laws, ordinances or resolutions imposing such  
54 taxes at a rate which is one percent additional to the three percent  
55 rate authorized above in this paragraph for such county for such periods

1 of two years as it shall elect beginning on and after September first,  
2 two thousand five;

3 (50) the county of Putnam is hereby further authorized and empowered  
4 to adopt and amend local laws, ordinances or resolutions imposing such  
5 taxes at a rate that is: (i) one-half of one percent additional to the  
6 three percent rate authorized above in this paragraph for such county  
7 for the period beginning September first, two thousand five and ending  
8 August thirty-first, two thousand seven; and (ii) one percent additional  
9 to the three percent rate authorized above in this paragraph for such  
10 county for such periods of two years as it shall elect beginning on and  
11 after September first, two thousand seven;

12 (51) the county of Franklin is hereby further authorized and empowered  
13 to adopt and amend local laws, ordinances or resolutions imposing such  
14 taxes at a rate that is one percent additional to the three percent rate  
15 authorized above in this paragraph for such county for such periods of  
16 two years as it shall elect beginning on and after June first, two thou-  
17 sand six;

18 (52) the county of Ontario is hereby further authorized and empowered  
19 to adopt and amend local laws, ordinances or resolutions imposing such  
20 taxes at a rate that is: (i) one-eighth of one percent additional to the  
21 three percent rate authorized above in this paragraph for such county  
22 for such periods of two years as it shall elect beginning on and after  
23 June first, two thousand six; and also (ii) at a rate that is three-  
24 eighths of one percent additional to the three percent rate authorized  
25 above in this paragraph, and that is also additional to the one-eighth  
26 of one percent rate authorized in this clause for such county, for such  
27 periods of two years as it shall elect beginning on and after September  
28 first, two thousand nine;

29 (53) The county of St. Lawrence is hereby further authorized and  
30 empowered to adopt and amend local laws, ordinances or resolutions  
31 imposing such taxes at a rate that is one percent additional to the  
32 three percent rate authorized above in this paragraph for such county  
33 for such periods of two years as it shall elect beginning on and after  
34 December first, two thousand thirteen;

35 (54) The county of Hamilton is hereby further authorized and empowered  
36 to adopt and amend local laws, ordinances or resolutions imposing such  
37 taxes at a rate that is one percent additional to the three percent rate  
38 authorized above in this paragraph for such county for such periods of  
39 two years as it shall elect beginning on and after December first, two  
40 thousand thirteen;

41 (55) the county of Delaware is hereby further authorized and empowered  
42 to adopt and amend local laws, ordinances or resolutions imposing such  
43 taxes at a rate which is one percent additional to the three percent  
44 rate authorized above in this paragraph for such county for such periods  
45 of two years as it shall elect beginning on and after September first,  
46 two thousand two;

47 § 2. Section 1210-E of the tax law, as amended by section 2 of subpart  
48 U of part A of chapter 61 of the laws of 2017, is amended to read as  
49 follows:

50 § 1210-E. Sales and compensating use taxes within Herkimer county. In  
51 addition to the taxes imposed by section twelve hundred ten of this  
52 subpart or any other provision of law, the county of Herkimer is hereby  
53 authorized and empowered to adopt and amend local laws, ordinances or  
54 resolutions imposing within the territorial limits of such county addi-  
55 tional sales and compensating use taxes at the rate of one-quarter of  
56 one percent for [~~the period~~] periods of two years beginning on and after



1 December first, two thousand seven [~~and ending November thirtieth, two~~  
2 ~~thousand twenty~~], which taxes shall be identical to the taxes imposed by  
3 such county pursuant to the authority of section twelve hundred ten of  
4 this subpart. Except as hereinafter provided, all provisions of this  
5 article, including the definition and exemption provisions and the  
6 provisions relating to the administration, collection and distribution  
7 by the commissioner, shall apply for purposes of the taxes authorized by  
8 this section in the same manner and with the same force and effect as if  
9 the language of this article had been incorporated in full in this  
10 section and had expressly referred to the taxes authorized by this  
11 section; provided, however, that any provision relating to a maximum  
12 rate shall be calculated without reference to the rate of additional  
13 sales and compensating use taxes herein authorized. For purposes of part  
14 IV of this article, relating to the disposition of revenues resulting  
15 from taxes collected and administered by the commissioner, the addi-  
16 tional sales and compensating use taxes authorized by this section  
17 imposed under the authority of section twelve hundred ten of this  
18 subpart and all provisions relating to the deposit, administration and  
19 disposition of taxes, penalties and interest relating to taxes imposed  
20 by a county under the authority of section twelve hundred ten of this  
21 subpart shall, except as otherwise provided in this section, apply to  
22 the additional sales and compensating use taxes authorized by this  
23 section.

24 § 3. Subsection (cc) of section 1224 of the tax law, as amended by  
25 section 2 of subpart I of part A of chapter 61 of the laws of 2017, is  
26 amended to read as follows:

27 (cc) The county of Clinton shall have the sole right to impose the  
28 additional one percent rate of tax which such county is authorized to  
29 impose pursuant to the authority of section twelve hundred ten of this  
30 article. Such additional rate of tax shall be in addition to any other  
31 tax which such county may impose or may be imposing pursuant to this  
32 article or any other law and such additional rate of tax shall not be  
33 subject to preemption. The maximum three percent rate referred to in  
34 this section shall be calculated without reference to the additional one  
35 percent rate of tax which the county of Clinton is authorized and  
36 empowered to adopt pursuant to section twelve hundred ten of this arti-  
37 cle. Net collections from any additional rate of sales and compensating  
38 use taxes which the county may impose during [~~the period~~] two year peri-  
39 ods commencing on and after December first, two thousand eleven[, ~~and~~  
40 ~~ending November thirtieth, two thousand twenty~~], pursuant to the author-  
41 ity of section twelve hundred ten of this article shall be used by the  
42 county solely for county purposes and shall not be subject to any reven-  
43 ue distribution agreement entered into pursuant to the authority of  
44 subdivision (c) of section twelve hundred sixty-two of this article.

45 § 4. Section 1262-e of the tax law, as amended by section 2 of subpart  
46 BB of part A of chapter 61 of the laws of 2017, is amended to read as  
47 follows:

48 § 1262-e. Establishment of local government assistance programs in  
49 Nassau county. 1. Towns and cities. Notwithstanding any other provision  
50 of law to the contrary, for [~~the~~] calendar [~~year~~] years beginning on and  
51 after January first, nineteen hundred ninety-eight [~~and continuing~~  
52 ~~through the calendar year beginning on January first, two thousand twen-~~  
53 ~~ty~~], the county of Nassau shall enact and establish a local government  
54 assistance program for the towns and cities within such county to assist  
55 such towns and cities to minimize real property taxes; defray the cost  
56 and expense of the treatment, collection, management, disposal, and

1 transportation of municipal solid waste, and to comply with the  
 2 provisions of chapter two hundred ninety-nine of the laws of nineteen  
 3 hundred eighty-three; and defray the cost of maintaining conservation  
 4 and environmental control programs. Such special assistance program for  
 5 the towns and cities within such county and the funding for such program  
 6 shall equal one-third of the revenues received by such county from the  
 7 imposition of the three-quarters percent sales and use tax during calen-  
 8 dar [~~years~~ year two thousand one~~[, two thousand two, two thousand~~  
 9 ~~three, two thousand four, two thousand five, two thousand six, two thou-~~  
 10 ~~sand seven, two thousand eight, two thousand nine, two thousand ten, two~~  
 11 ~~thousand eleven, two thousand twelve, two thousand thirteen, two thou-~~  
 12 ~~sand fourteen, two thousand fifteen, two thousand sixteen, [,]~~ two thou-  
 13 sand seventeen, two thousand eighteen, two thousand nineteen] and [~~two~~  
 14 ~~thousand twenty~~] all succeeding calendar years additional to the regular  
 15 three percent rate authorized for such county in section twelve hundred  
 16 ten of this article. The monies for such special local assistance shall  
 17 be paid and distributed to the towns and cities on a per capita basis  
 18 using the population figures in the latest decennial federal census.  
 19 Provided further, that notwithstanding any other law to the contrary,  
 20 the establishment of such special assistance program shall preclude any  
 21 city or town within such county from preempting or claiming under any  
 22 other section of this chapter the revenues derived from the additional  
 23 tax authorized by section twelve hundred ten of this article. Provided  
 24 further, that any such town or towns may, by resolution of the town  
 25 board, apportion all or a part of monies received in such special  
 26 assistance program to an improvement district or special district  
 27 account within such town or towns in order to accomplish the purposes of  
 28 this special assistance program.

29 2. Villages. Notwithstanding any other provision of law to the contra-  
 30 ry, for [~~the~~] calendar [~~year~~ years beginning on and after January  
 31 first, nineteen hundred ninety-eight [~~and continuing through the calen-~~  
 32 ~~dar year beginning on January first, two thousand twenty~~], the county of  
 33 Nassau, by local law, is hereby empowered to enact and establish a local  
 34 government assistance program for the villages within such county to  
 35 assist such villages to minimize real property taxes; defray the cost  
 36 and expense of the treatment, collection, management, disposal, and  
 37 transportation of municipal solid waste; and defray the cost of main-  
 38 taining conservation and environmental control programs. The funding of  
 39 such local assistance program for the villages within such county may be  
 40 provided by Nassau county during any calendar year in which such village  
 41 local assistance program is in effect and shall not exceed one-sixth of  
 42 the revenues received from the imposition of the three-quarters percent  
 43 sales and use tax that are remaining after the towns and cities have  
 44 received their funding pursuant to the provisions of subdivision one of  
 45 this section. The funding for such village local assistance program  
 46 shall be paid and distributed to the villages on a per capita basis  
 47 using the population figures in the latest decennial federal census.  
 48 Provided further, that the establishment of such village local assist-  
 49 ance program shall preclude any village within such county from preempt-  
 50 ing or claiming under any other section of this chapter the revenues  
 51 derived from the additional tax authorized by section twelve hundred ten  
 52 of this article.

53 § 5. Section 1262-g of the tax law, as amended by section 2 of subpart  
 54 DD of part A of chapter 61 of the laws of 2017, is amended to read as  
 55 follows:

1 § 1262-g. Oneida county allocation and distribution of net collections  
2 from the additional one percent rate of sales and compensating use  
3 taxes. Notwithstanding any contrary provision of law, if the county of  
4 Oneida imposes sales and compensating use taxes at a rate which is one  
5 percent additional to the three percent rate authorized by section  
6 twelve hundred ten of this article, as authorized by such section, (a)  
7 where a city in such county imposes tax pursuant to the authority of  
8 subdivision (a) of such section twelve hundred ten, such county shall  
9 allocate, distribute and pay in cash quarterly to such city one-half of  
10 the net collections attributable to such additional one percent rate of  
11 the county's taxes collected in such city's boundaries; (b) where a city  
12 in such county does not impose tax pursuant to the authority of such  
13 subdivision (a) of such section twelve hundred ten, such county shall  
14 allocate, distribute and pay in cash quarterly to such city not so  
15 imposing tax a portion of the net collections attributable to one-half  
16 of the county's additional one percent rate of tax calculated on the  
17 basis of the ratio which such city's population bears to the county's  
18 total population, such populations as determined in accordance with the  
19 latest decennial federal census or special population census taken  
20 pursuant to section twenty of the general municipal law completed and  
21 published prior to the end of the quarter for which the allocation is  
22 made, which special census must include the entire area of the county;  
23 and (c) provided, however, that such county shall dedicate the first one  
24 million five hundred thousand dollars of net collections attributable to  
25 such additional one percent rate of tax received by such county after  
26 the county receives in the aggregate eighteen million five hundred thou-  
27 sand dollars of net collections from such additional one percent rate of  
28 tax imposed for any [~~of the periods~~] two year period commencing on and  
29 after September first, two thousand twelve [~~through August thirty-first,~~  
30 ~~two thousand thirteen, September first, two thousand thirteen through~~  
31 ~~August thirty-first, two thousand fourteen, and September first, two~~  
32 ~~thousand fourteen through August thirty-first, two thousand fifteen,~~  
33 ~~September first, two thousand fifteen through August thirty-first, two~~  
34 ~~thousand sixteen, and September first, two thousand sixteen through~~  
35 ~~August thirty-first, two thousand seventeen, September first, two thou-~~  
36 ~~sand seventeen through August thirty-first, two thousand eighteen, and~~  
37 ~~September first, two thousand eighteen through August thirty-first, two~~  
38 ~~thousand twenty~~], to an allocation on a per capita basis, utilizing  
39 figures from the latest decennial federal census or special population  
40 census taken pursuant to section twenty of the general municipal law,  
41 completed and published prior to the end of the year for which such  
42 allocation is made, which special census must include the entire area of  
43 such county, to be allocated and distributed among the towns of Oneida  
44 county by appropriation of its board of legislators; provided, further,  
45 that nothing herein shall require such board of legislators to make any  
46 such appropriation until it has been notified by any town by appropriate  
47 resolution and, in any case where there is a village wholly or partly  
48 located within a town, a resolution of every such village, embodying the  
49 agreement of such town and village or villages upon the amount of such  
50 appropriation to be distributed to such village or villages out of the  
51 allocation to the town or towns in which it is located.

52 § 6. Section 1262-h of the tax law, as amended by section 2 of subpart  
53 SS of part A of chapter 61 of the laws of 2017, is amended to read as  
54 follows:

55 § 1262-h. Allocation and distribution of net collections from the  
56 additional one percent rate of sales and compensating use taxes in Steu-

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

31 § 7. Subdivision (c) of section 1262-j of the tax law, as amended by  
32 section 2 of subpart TT of part A of chapter 61 of the laws of 2017, is  
33 amended to read as follows:

34 (c) Notwithstanding any provision of law to the contrary, of the net  
35 collections received by the county of Suffolk as a result of the  
36 increase of one percent to the tax authorized by section twelve hundred  
37 ten of this article for [~~the period~~] two year periods beginning on and  
38 after June first, two thousand one [~~and ending November thirtieth, two~~  
39 ~~thousand twenty~~], imposed by local laws or resolutions (by simple major-  
40 ity) by the county legislature, and signed by the county executive, the  
41 county of Suffolk shall allocate such net collections as follows: no  
42 less than one-eighth and no more than three-eighths of such net  
43 collections received shall be dedicated for public safety purposes and  
44 the balance shall be deposited in the general fund of the county of  
45 Suffolk.

46 § 8. Section 1262-1 of the tax law, as amended by section 2 of subpart  
47 MM of part A of chapter 61 of the laws of 2017, is amended to read as  
48 follows:

49 § 1262-1. Allocation and distribution of net collections from the  
50 additional rate of sales and compensating use tax in Rockland county. 1.  
51 Notwithstanding any provision of law to the contrary, if the county of  
52 Rockland imposes the additional five-eighths of one percent rate of tax  
53 authorized by section twelve hundred ten of this article during [~~the~~  
54 ~~period~~] two year periods beginning on and after March first, two thou-  
55 sand two[~~, and ending November thirtieth, two thousand twenty~~], such  
56 county shall allocate and distribute twenty percent of the net

1 collections from such additional rate to the towns and villages in the  
2 county in accordance with subdivision (c) of section twelve hundred  
3 sixty-two of this part on the basis of the ratio which the population of  
4 each such town or village bears to such county's total population; and

5 2. Notwithstanding any provision of law to the contrary, if the county  
6 of Rockland imposes the additional three-eighths of one percent rate of  
7 tax authorized by section twelve hundred ten of this article during [~~the~~  
8 ~~period~~] two year periods beginning on and after March first, two thou-  
9 sand seven, [~~and ending November thirtieth, two thousand twenty~~], such  
10 county shall allocate and distribute sixteen and two-thirds percent of  
11 the net collections from such additional rate to the general funds of  
12 towns and villages within the county of Rockland with existing town and  
13 village police departments from March first, two thousand seven through  
14 December thirty-first, two thousand seven and thirty-three and one-third  
15 percent of the net collections from such additional rate [~~from~~] on and  
16 after January first, two thousand eight [~~through November thirtieth, two~~  
17 ~~thousand twenty~~]. The monies allocated and distributed pursuant to this  
18 subdivision shall be allocated and distributed to towns and villages  
19 with police departments on the basis of the number of full-time equiv-  
20 alent police officers employed by each police department and shall not  
21 be used for salaries heretofore or hereafter negotiated.

22 § 9. Section 1262-n of the tax law, as amended by section 2 of subpart  
23 CC of part A of chapter 61 of the laws of 2017, is amended to read as  
24 follows:

25 § 1262-n. Disposition of net collections from the additional one  
26 percent rate of sales and compensating use taxes in the county of  
27 Niagara. Notwithstanding any contrary provision of law, if the county  
28 of Niagara imposes the additional one percent rate of sales and compen-  
29 sating use taxes authorized by section twelve hundred ten of this arti-  
30 cle for all or any portion of [~~the period~~] two year periods beginning on  
31 and after March first, two thousand three [~~and ending November thirti-~~  
32 ~~eth, two thousand twenty~~], the county shall use all net collections from  
33 such additional one percent rate to pay the county's expenses for Medi-  
34 caid. The net collections from the additional one percent rate imposed  
35 pursuant to this section shall be deposited in a special fund to be  
36 created by such county separate and apart from any other funds and  
37 accounts of the county. Any and all remaining net collections from such  
38 additional one percent tax, after the Medicaid expenses are paid, shall  
39 be deposited by the county of Niagara in the general fund of such county  
40 for any county purpose.

41 § 10. Section 1262-o of the tax law is REPEALED and a new section  
42 1262-o is added to read as follows:

43 § 1262-o. Disposition of net collections from the additional rate of  
44 sales and compensating use taxes in the county of Chautauqua. Notwith-  
45 standing any contrary provision of law, if the county of Chautauqua  
46 imposes the additional one and one-quarter percent rate of sales and  
47 compensating use taxes authorized by section twelve hundred ten of this  
48 article for all or any portion of the period beginning March first, two  
49 thousand five and ending August thirty-first, two thousand six, the  
50 additional one percent rate authorized by such section for all or any of  
51 the period beginning September first, two thousand six and ending Novem-  
52 ber thirtieth, two thousand seven, the additional three-quarters of one  
53 percent rate authorized by such section for all or any of the period  
54 beginning December first, two thousand seven and ending November thirti-  
55 eth, two thousand ten, the county shall allocate one-fifth of the net  
56 collections from the additional three-quarters of one percent to the

1 cities, towns and villages in the county on the basis of their respec-  
2 tive populations, determined in accordance with the latest decennial  
3 federal census or special population census taken pursuant to section  
4 twenty of the general municipal law completed and published prior to the  
5 end of the quarter for which the allocation is made, and allocate the  
6 remainder of the net collections from the additional three-quarters of  
7 one percent as follows: (1) to pay the county's expenses for Medicaid  
8 and other expenses required by law; (2) to pay for local road and bridge  
9 projects; (3) for the purposes of capital projects and repaying any  
10 debts incurred for such capital projects in the county of Chautauqua  
11 that are not otherwise paid for by revenue received from the mortgage  
12 recording tax; and (4) for deposit into a reserve fund for bonded  
13 indebtedness established pursuant to the general municipal law. Notwith-  
14 standing any contrary provision of law, if the county of Chautauqua  
15 imposes the additional one-half percent rate of sales and compensating  
16 use taxes authorized by such section twelve hundred ten for all or any  
17 of the period beginning December first, two thousand ten and ending  
18 November thirtieth, two thousand fifteen, the county shall allocate  
19 three-tenths of the net collections from the additional one-half of one  
20 percent to the cities, towns and villages in the county on the basis of  
21 their respective populations, determined in accordance with the latest  
22 decennial federal census or special population census taken pursuant to  
23 section twenty of the general municipal law completed and published  
24 prior to the end of the quarter for which the allocation is made, and  
25 allocate the remainder of the net collections from the additional one-  
26 half of one percent as follows: (1) to pay the county's expenses for  
27 Medicaid and other expenses required by law; (2) to pay for local road  
28 and bridge projects; (3) for the purposes of capital projects and repay-  
29 ing any debts incurred for such capital projects in the county of Chau-  
30 tauqua that are not otherwise paid for by revenue received from the  
31 mortgage recording tax; and (4) for deposit into a reserve fund for  
32 bonded indebtedness established pursuant to the general municipal law.  
33 Notwithstanding any contrary provision of law, if the county of Chautau-  
34 qua imposes the additional one percent rate of sales and compensating  
35 use taxes authorized by such section twelve hundred ten for all or any  
36 of the two year periods beginning on or after December first, two thou-  
37 sand fifteen, the county shall allocate three-twentieths of the net  
38 collections from the additional one percent to the cities, towns and  
39 villages in the county on the basis of their respective populations,  
40 determined in accordance with the latest decennial federal census or  
41 special population census taken pursuant to section twenty of the gener-  
42 al municipal law completed and published prior to the end of the quarter  
43 for which the allocation is made, and allocate the remainder of the net  
44 collections from the additional one percent as follows: (1) to pay the  
45 county's expenses for Medicaid and other expenses required by law; (2)  
46 to pay for local road and bridge projects; (3) for the purposes of capi-  
47 tal projects and repaying any debts incurred for such capital projects  
48 in the county of Chautauqua that are not otherwise paid for by revenue  
49 received from the mortgage recording tax; and (4) for deposit into a  
50 reserve fund for bonded indebtedness established pursuant to the general  
51 municipal law. The net collections from the additional rates imposed  
52 pursuant to this section shall be deposited in a special fund to be  
53 created by such county separate and apart from any other funds and  
54 accounts of the county to be used for purposes above described.

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

4 § 1262-p. Disposition of net collections from the additional one  
5 percent rate of sales and compensating use taxes in the county of  
6 Livingston. Notwithstanding any contrary provision of law, if the coun-  
7 ty of Livingston imposes the additional one percent rate of sales and  
8 compensating use taxes authorized by section twelve hundred ten of this  
9 article for all or any portion of [~~the period~~] two year periods begin-  
10 ning on and after June first, two thousand three [~~and ending November~~  
11 ~~thirtieth, two thousand twenty~~], the county shall use all net  
12 collections from such additional one percent rate to pay the county's  
13 expenses for Medicaid. The net collections from the additional one  
14 percent rate imposed pursuant to this section shall be deposited in a  
15 special fund to be created by such county separate and apart from any  
16 other funds and accounts of the county. Any and all remaining net  
17 collections from such additional one percent tax, after the Medicaid  
18 expenses are paid, shall be deposited by the county of Livingston in the  
19 general fund of such county for any county purpose.

20 § 12. Subdivision 2 of section 1262-q of the tax law, as amended by  
21 section 2 of subpart N of part A of chapter 61 of the laws of 2017, is  
22 amended to read as follows:

23 (2) Net collections from the additional three-quarters of one percent  
24 rate of sales and compensating use taxes which the county may impose  
25 during [~~the period~~] two year periods commencing on and after December  
26 first, two thousand eleven[~~, and ending November thirtieth, two thousand~~  
27 ~~twenty~~], pursuant to the authority of item (ii) of clause (4) of subpar-  
28 agraph (i) of the opening paragraph of section twelve hundred ten of  
29 this article shall be used by the county solely for county purposes and  
30 shall not be subject to any revenue distribution agreement the county  
31 entered into pursuant to the authority of subdivision (c) of section  
32 twelve hundred sixty-two of this part.

33 § 13. Section 1262-s of the tax law, as amended by section 3 of  
34 subpart U of part A of chapter 61 of the laws of 2017, is amended to  
35 read as follows:

36 § 1262-s. Disposition of net collections from the additional one-quar-  
37 ter of one percent rate of sales and compensating use taxes in the coun-  
38 ty of Herkimer. Notwithstanding any contrary provision of law, if the  
39 county of Herkimer imposes the additional one-quarter of one percent  
40 rate of sales and compensating use taxes authorized by section twelve  
41 hundred ten-E of this article for all or any portion of [~~the period~~] two  
42 year periods beginning on and after December first, two thousand seven  
43 [~~and ending November thirtieth, two thousand twenty~~], the county shall  
44 use all net collections from such additional one-quarter of one percent  
45 rate to pay the county's expenses for the construction of additional  
46 correctional facilities. The net collections from the additional rate  
47 imposed pursuant to section twelve hundred ten-E shall be deposited in a  
48 special fund to be created by such county separate and apart from any  
49 other funds and accounts of the county. Any and all remaining net  
50 collections from such additional tax, after the expenses of such  
51 construction are paid, shall be deposited by the county of Herkimer in  
52 the general fund of such county for any county purpose.

53 § 14. Section 3 of chapter 200 of the laws of 2002 amending the tax  
54 law relating to certain tax rates imposed by the county of Ulster, as  
55 amended by section 2 of subpart XX of part A of chapter 61 of the laws  
56 of 2017, is amended to read as follows:



1 § 3. If, pursuant to the authority of this act, the county of Ulster  
2 imposes sales and compensating use taxes at a rate greater than three  
3 percent for all or any portion of [~~the period~~] two year periods commencing  
4 on and after September 1, 2002[~~, and ending November 30, 2020~~], net  
5 collections from such additional rate of tax imposed during such period  
6 shall be deemed to be, and shall be included in, net collections subject  
7 to such county's existing agreement with the city of Kingston entered  
8 into pursuant to subdivision (c) of section 1262 of the tax law and such  
9 net collections shall be allocated in accordance with such agreement.

10 § 15. Section 3 of chapter 160 of the laws of 2015 amending the tax  
11 law relating to extending the authorization of the county of Onondaga to  
12 impose an additional rate of sales and compensating use taxes is amended  
13 to read as follows:

14 § 3. Notwithstanding any contrary provision of law, net collections  
15 from the additional one percent rate of sales and compensating use taxes  
16 which may be imposed by the county of Onondaga during the [~~period~~] two  
17 year periods commencing on and after December 1, 2016 [~~and ending Novem-~~  
18 ~~ber 30, 2017~~], pursuant to the authority of section 1210 of the tax law,  
19 shall not be subject to any revenue distribution agreement entered into  
20 under subdivision (c) of section 1262 of the tax law, but shall be allo-  
21 cated and distributed or paid, at least quarterly, as follows: (i) 1.58%  
22 to the county of Onondaga for any county purpose; (ii) 97.79% to the  
23 city of Syracuse; and (iii) .63% to the school districts in accordance  
24 with subdivision (a) of section 1262 of the tax law.

25 § 16. Section 2 of chapter 192 of the laws of 2015 amending the tax  
26 law relating to extending the authority of the county of Orange to  
27 impose an additional rate of sales and compensating use taxes is amended  
28 to read as follows:

29 § 2. Notwithstanding subdivision (c) of section 1262 of the tax law,  
30 net collections from any additional rate of sales and compensating use  
31 taxes which may be imposed by the county of Orange during [~~the period~~]  
32 two year periods commencing on or after December 1, 2015[~~, and ending~~  
33 ~~November 30, 2017~~], pursuant to the authority of section 1210 of the tax  
34 law, shall be paid to the county of Orange and shall be used by such  
35 county solely for county purposes and shall not be subject to any reven-  
36 ue distribution agreement entered into pursuant to the authority of  
37 subdivision (c) of section 1262 of the tax law.

38 § 17. Section 2 of chapter 206 of the laws of 2015 amending the tax  
39 law relating to the imposition of sales and compensating use taxes by  
40 the county of Monroe, is amended to read as follows:

41 § 2. Notwithstanding the provisions of subdivisions (b) and (c) of  
42 section 1262 and section 1262-g of the tax law, net collections, as such  
43 term is defined in section 1262 of the tax law, derived from the imposi-  
44 tion of sales and compensating use taxes by the county of Monroe at the  
45 additional rate of one percent as authorized pursuant to clause (25) of  
46 subparagraph (i) of the opening paragraph of section 1210 of the tax  
47 law, as amended by section one of this act, which are in addition to the  
48 current net collections derived from the imposition of such taxes at the  
49 three percent rate authorized by the opening paragraph of section 1210  
50 of the tax law, shall be distributed and allocated as follows: for [~~the~~  
51 ~~period of~~] two year periods commencing on and after December 1, 2015  
52 [~~through November 30, 2017~~] in cash, five percent to the school  
53 districts in the area of the county outside the city of Rochester, three  
54 percent to the towns located within the county, one and one-quarter  
55 percent to the villages located within the county, and ninety and three-  
56 quarters percent to the city of Rochester and county of Monroe. The

1 amount of the ninety and three-quarters percent to be distributed and  
2 allocated to the city of Rochester and county of Monroe shall be  
3 distributed and allocated to each so that the combined total distrib-  
4 ution and allocation to each from the sales tax revenues pursuant to  
5 sections 1262 and 1262-g of the tax law and this section shall result in  
6 the same total amount being distributed and allocated to the city of  
7 Rochester and county of Monroe. The amount so distributed and allocated  
8 to the county shall be used for county purposes. The foregoing cash  
9 payments to the school districts shall be allocated on the basis of the  
10 enrolled public school pupils, thereof, as such term is used in subdivi-  
11 sion (b) of section 1262 of the tax law, residing in the county of  
12 Monroe. The cash payments to the towns located within the county of  
13 Monroe shall be allocated on the basis of the ratio which the population  
14 of each town, exclusive of the population of any village or portion  
15 thereof located within a town, bears to the total population of the  
16 towns, exclusive of the population of the villages located within such  
17 towns. The cash payments to the villages located within the county shall  
18 be allocated on the basis of the ratio which the population of each  
19 village bears to the total population of the villages located within the  
20 county. The term population as used in this section shall have the same  
21 meaning as used in subdivision (b) of section 1262 of the tax law.

22 § 18. Section 2 of chapter 302 of the laws of 2015 amending the tax  
23 law relating to the imposition of sales and compensating use taxes by  
24 the county of Albany is amended to read as follows:

25 § 2. Notwithstanding any inconsistent provision of law, if the county  
26 of Albany imposes the additional one percent rate of sales and compen-  
27 sating use taxes authorized by [~~section one of this act~~] clause 10 of  
28 subparagraph (i) of the opening paragraph of section 1210 of the tax law  
29 for any portion of the [~~period~~] two year periods during which the county  
30 is so authorized to impose such additional one percent rate of such  
31 taxes, then such county of Albany shall allocate and distribute quarter-  
32 ly to the cities and the area in the county outside the cities the same  
33 proportion of net collections attributable to such additional one  
34 percent rate of such taxes as such county is allocating and distributing  
35 the net collections from the county's three percent rate of such taxes  
36 as of the date this act shall have become a law, and such portion of net  
37 collections attributable to such additional one percent rate of such  
38 taxes shall be allocated and distributed to the towns and villages in  
39 such county in the same manner as the net collections attributable to  
40 such county's three percent rate of such taxes are allocated and  
41 distributed to such towns and villages as of the date this act shall  
42 have become a law. In the event that any city in the county of Albany  
43 exercises its prior right to impose tax pursuant to section 1224 of the  
44 tax law, then the county of Albany shall not be required to allocate and  
45 distribute net collections in accordance with the previous sentence for  
46 any period of time during which any such city tax is in effect.

47 § 19. Section 2 of chapter 212 of the laws of 2013 amending the tax  
48 law relating to sales and compensating use tax in Columbia county is  
49 amended to read as follows:

50 § 2. Notwithstanding any provision of law to the contrary, if the  
51 county of Columbia imposes the additional one percent rate of sales and  
52 compensating use taxes authorized by the opening paragraph of section  
53 1210 of the tax law, [~~as extended by section one of this act,~~] for any  
54 portion of the [~~period~~] two year periods during which such county is so  
55 authorized to impose such additional one percent rate of such taxes,  
56 then the county of Columbia shall allocate and distribute quarterly to

1 the city of Hudson and the area in such county outside such city the  
2 same proportion of net collections attributable to such additional one  
3 percent rate of such taxes as such county was allocating and distribut-  
4 ing the net collections from such county's three percent rate of such  
5 taxes on July 31, 2008, and such portion of net collections attributable  
6 to such additional one percent rate of such taxes shall be allocated and  
7 distributed to the towns and villages in such county in the same manner  
8 as the net collections attributable to such county's three percent rate  
9 of such taxes were allocated and distributed to such towns and villages  
10 on July 31, 2008. In the event that the city of Hudson exercises its  
11 prior right to impose a tax pursuant to section 1224 of the tax law,  
12 then the county of Columbia shall not be required to allocate and  
13 distribute net collections in accordance with this section for any peri-  
14 od of time during which any such city tax is in effect.

15 § 20. Section 2 of chapter 171 of the laws of 2015 amending the tax  
16 law relating to extending the expiration of the authorization to the  
17 county of Genesee to impose an additional one percent of sales and  
18 compensating use taxes is amended to read as follows:

19 § 2. Notwithstanding any other provision of law to the contrary, the  
20 one percent increase in sales and compensating use taxes authorized for  
21 the county of Genesee [~~until November 30, 2017~~] pursuant to clause 20 of  
22 subparagraph (i) of the opening paragraph of section 1210 of the tax  
23 law, as amended by section one of this act, shall be divided in the same  
24 manner and proportion as the existing three percent sales and compensat-  
25 ing use taxes in such county are divided.

26 § 21. This act shall take effect immediately.