

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2 of the tax law is REPEALED and a new subparagraph (i) is added to read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

December first, two thousand seven [~~and ending November thirtieth, two thousand twenty~~], which taxes shall be identical to the taxes imposed by such county pursuant to the authority of section twelve hundred ten of this subpart. Except as hereinafter provided, all provisions of this article, including the definition and exemption provisions and the provisions relating to the administration, collection and distribution by the commissioner, shall apply for purposes of the taxes authorized by this section in the same manner and with the same force and effect as if the language of this article had been incorporated in full in this section and had expressly referred to the taxes authorized by this section; provided, however, that any provision relating to a maximum rate shall be calculated without reference to the rate of additional sales and compensating use taxes herein authorized. For purposes of part IV of this article, relating to the disposition of revenues resulting from taxes collected and administered by the commissioner, the additional sales and compensating use taxes authorized by this section imposed under the authority of section twelve hundred ten of this subpart and all provisions relating to the deposit, administration and disposition of taxes, penalties and interest relating to taxes imposed by a county under the authority of section twelve hundred ten of this subpart shall, except as otherwise provided in this section, apply to the additional sales and compensating use taxes authorized by this section.

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

(cc) The county of Clinton shall have the sole right to impose the additional one percent rate of tax which such county is authorized to impose pursuant to the authority of section twelve hundred ten of this article. Such additional rate of tax shall be in addition to any other tax which such county may impose or may be imposing pursuant to this article or any other law and such additional rate of tax shall not be subject to preemption. The maximum three percent rate referred to in this section shall be calculated without reference to the additional one percent rate of tax which the county of Clinton is authorized and empowered to adopt pursuant to section twelve hundred ten of this article. Net collections from any additional rate of sales and compensating use taxes which the county may impose during [~~the period~~] two year periods commencing on and after December first, two thousand eleven[, ~~and ending November thirtieth, two thousand twenty~~], pursuant to the authority of section twelve hundred ten of this article shall be used by the county solely for county purposes and shall not be subject to any revenue distribution agreement entered into pursuant to the authority of subdivision (c) of section twelve hundred sixty-two of this article.

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

§ 1262-e. Establishment of local government assistance programs in Nassau county. 1. Towns and cities. Notwithstanding any other provision of law to the contrary, for [~~the~~] calendar [~~year~~] years beginning on and after January first, nineteen hundred ninety-eight [~~and continuing through the calendar year beginning on January first, two thousand twenty~~], the county of Nassau shall enact and establish a local government assistance program for the towns and cities within such county to assist such towns and cities to minimize real property taxes; defray the cost 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:

§ 1262-g. Oneida county allocation and distribution of net collections from the additional one percent rate of sales and compensating use taxes. Notwithstanding any contrary provision of law, if the county of Oneida imposes sales and compensating use taxes at a rate which is one percent additional to the three percent rate authorized by section twelve hundred ten of this article, as authorized by such section, (a) where a city in such county imposes tax pursuant to the authority of subdivision (a) of such section twelve hundred ten, such county shall allocate, distribute and pay in cash quarterly to such city one-half of the net collections attributable to such additional one percent rate of the county's taxes collected in such city's boundaries; (b) where a city in such county does not impose tax pursuant to the authority of such subdivision (a) of such section twelve hundred ten, such county shall allocate, distribute and pay in cash quarterly to such city not so imposing tax a portion of the net collections attributable to one-half of the county's additional one percent rate of tax calculated on the basis of the ratio which such city's population bears to the county's total population, such populations as determined in accordance with the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law completed and published prior to the end of the quarter for which the allocation is made, which special census must include the entire area of the county; and (c) provided, however, that such county shall dedicate the first one million five hundred thousand dollars of net collections attributable to such additional one percent rate of tax received by such county after the county receives in the aggregate eighteen million five hundred thousand dollars of net collections from such additional one percent rate of tax imposed for any ~~[of the periods:]~~ two year period commencing on and after September first, two thousand twelve ~~[through August thirty-first, two thousand thirteen, September first, two thousand thirteen through August thirty-first, two thousand fourteen, and September first, two thousand fourteen through August thirty-first, two thousand fifteen, September first, two thousand fifteen through August thirty-first, two thousand sixteen, and September first, two thousand sixteen through August thirty-first, two thousand seventeen, September first, two thousand seventeen through August thirty-first, two thousand eighteen, and September first, two thousand eighteen through August thirty-first, two thousand twenty]~~, to an allocation on a per capita basis, utilizing figures from the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law, completed and published prior to the end of the year for which such allocation is made, which special census must include the entire area of such county, to be allocated and distributed among the towns of Oneida county by appropriation of its board of legislators; provided, further, that nothing herein shall require such board of legislators to make any such appropriation until it has been notified by any town by appropriate resolution and, in any case where there is a village wholly or partly located within a town, a resolution of every such village, embodying the agreement of such town and village or villages upon the amount of such appropriation to be distributed to such village or villages out of the allocation to the town or towns in which it is located.

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

§ 1262-h. Allocation and distribution of net collections from the 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-l 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

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

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

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

§ 1262-n. Disposition of net collections from the additional one percent rate of sales and compensating use taxes in the county of Niagara. Notwithstanding any contrary provision of law, if the county of Niagara imposes the additional one percent rate of sales and compensating use taxes authorized by section twelve hundred ten of this article for all or any portion of [~~the period~~] two year periods beginning on and after March first, two thousand three [~~and ending November thirtieth, two thousand twenty~~], the county shall use all net collections from such additional one percent rate to pay the county's expenses for Medicaid. The net collections from the additional one percent rate imposed pursuant to this section shall be deposited in a special fund to be created by such county separate and apart from any other funds and accounts of the county. Any and all remaining net collections from such additional one percent tax, after the Medicaid expenses are paid, shall be deposited by the county of Niagara in the general fund of such county for any county purpose.

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

§ 1262-o. Disposition of net collections from the additional rate of sales and compensating use taxes in the county of Chautauqua. Notwithstanding any contrary provision of law, if the county of Chautauqua imposes the additional one and one-quarter percent rate of sales and compensating use taxes authorized by section twelve hundred ten of this article for all or any portion of the period beginning March first, two thousand five and ending August thirty-first, two thousand six, the additional one percent rate authorized by such section for all or any of the period beginning September first, two thousand six and ending November thirtieth, two thousand seven, the additional three-quarters of one percent rate authorized by such section for all or any of the period beginning December first, two thousand seven and ending November thirtieth, two thousand ten, the county shall allocate one-fifth of the net 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.

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

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

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

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

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

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

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

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

§ 15. Section 3 of 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 is amended to read as follows:

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

§ 16. Section 2 of 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 is amended to read as follows:

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

§ 17. Section 2 of 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, is amended to read as follows:

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