

STATE OF NEW YORK

6304

2019-2020 Regular Sessions

IN SENATE

June 4, 2019

Introduced by Sen. MAYER -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the tax law, in relation to revising the period of authorization for the county of Westchester's additional one percent rate of sales and compensating use tax and the expiration of the Westchester county spending limitation act; to amend chapter 272 of the laws of 1991, amending the tax law relating to the method of disposition of sales and compensating use tax revenue in Westchester county and enacting the Westchester county spending limitation act, in relation to revising the period of authorization for the county of Westchester's additional one percent rate of sales; and to amend a chapter of the laws of 2019, amending the tax law relating to authorizing the county of Westchester to impose an additional rate of sales and compensating use tax, as proposed in legislative bills numbers S.4940-B and A.7081, in relation to the period of authorization for Westchester's additional one percent rate of sales

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

1 Section 1. Clause 42 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as added by a chapter of the laws of 2019,
3 amending the tax law relating to authorizing the county of Westchester
4 to impose an additional rate of sales and compensating use tax, as
5 proposed in legislative bills numbers S. 4940-B and A. 7081, is amended
6 to read as follows:
7 (42) the county of Westchester is hereby further authorized and
8 empowered to adopt and amend local laws, ordinances or resolutions
9 imposing such taxes at a rate that is one percent additional to the
10 three percent rate authorized above in this paragraph for such county
11 for the period beginning [~~June~~ August first, two thousand nineteen and
12 ending November thirtieth, two thousand [~~twenty-two~~ twenty;

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

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§ 2. Subdivision e of section 4 and sections 5, 7 and 16 of chapter 272 of the laws of 1991, amending the tax law relating to the method of disposition of sales and compensating use tax revenue in Westchester county and enacting the Westchester county spending limitation act, as amended by a chapter of the laws of 2019, amending the tax law relating to authorizing the county of Westchester to impose an additional rate of sales and compensating use tax, as proposed in legislative bills numbers S. 4940-B and A. 7081, are amended to read as follows:

e. "Spending limitation" means the maximum amount of county spending established in county fiscal years 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019~~[,]~~ and 2020~~[, 2021 and 2022]~~.

§ 5. Establishment of annual spending limitation. a. For county fiscal years 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019~~[,]~~ and 2020~~[, 2021 and 2022]~~ there shall be in effect an annual spending limitation. The spending limitation shall be derived from a fixed percentage reflecting the ratio of base year spending to county personal income. County personal income for such calculation shall be for the period January 1, 1986 through December 31, 1986. Such percentage shall be applied to county personal income for the period January 1, 1989 through December 31, 1989, to determine the spending limitation for county fiscal year 1992; to determine the spending limitation for county fiscal year 1993, such percentage shall be applied to county personal income for the period January 1, 1990 through December 31, 1990; to determine the spending limitation for county fiscal year 1994, such percentage shall be applied to county personal income for the period January 1, 1991 through December 31, 1991; to determine the spending limitation for county fiscal year 1995, such percentage shall be applied to county personal income for the period January 1, 1992 through December 31, 1992; to determine the spending limitation for county fiscal year 1996, such percentage shall be applied to county personal income for the period January 1, 1993 through December 31, 1993; to determine the spending limitation for county fiscal year 1997, such percentage shall be applied to county personal income for the period January 1, 1994 through December 31, 1994; to determine the spending limitation for county fiscal year 1998, such percentage shall be applied to county personal income for the period January 1, 1995 through December 31, 1995; to determine the spending limitation for county fiscal year 1999, such percentage shall be applied to county personal income for the period January 1, 1996 through December 31, 1996; to determine the spending limitation for county fiscal year 2000, such percentage shall be applied to county personal income for the period January 1, 1997 through December 31, 1997; to determine the spending limitation for county fiscal year 2001, such percentage shall be applied to county personal income for the period January 1, 1998 through December 31, 1998; to determine the spending limitation for county fiscal year 2002, such percentage shall be applied to county personal income for the period January 1, 1999 through December 31, 1999; to determine the spending limitation for county fiscal year 2003, such percentage shall be applied to county personal income for the period January 1, 2000 through December 31, 2000; to determine the spending limitation for county fiscal year 2004, such percentage shall be applied to county personal income for the period January 1, 2001 through December 31, 2001; to determine the spending limitation for county fiscal year 2005,

1 such percentage shall be applied to county personal income for the peri-
2 od January 1, 2002 through December 31, 2002; to determine the spending
3 limitation for county fiscal year 2006, such percentage shall be applied
4 to county personal income for the period January 1, 2003 through Decem-
5 ber 31, 2003; to determine the spending limitation for the county fiscal
6 year 2007, such percentage shall be applied to county personal income
7 for the period January 1, 2004 through December 31, 2004; to determine
8 the spending limitation for the county fiscal year 2008, such percentage
9 shall be applied to county personal income for the period January 1,
10 2005 through December 31, 2005; to determine the spending limitation for
11 the county fiscal year 2009, such percentage shall be applied to county
12 personal income for the period January 1, 2006 through December 31,
13 2006; to determine the spending limitation for the county fiscal year
14 2010, such percentage shall be applied to county personal income for the
15 period January 1, 2007 through December 31, 2007; to determine the
16 spending limitation for the county fiscal year 2011, such percentage
17 shall be applied to county personal income for the period January 1,
18 2008 through December 31, 2008; to determine the spending limitation for
19 the county fiscal year 2012, such percentage shall be applied to county
20 personal income for the period January 1, 2009 through December 31,
21 2009; to determine the spending limitation for the county fiscal year
22 2013, such percentage shall be applied to county personal income for the
23 period January 1, 2010 through December 31, 2010; to determine the
24 spending limitation for the county fiscal year 2014, such percentage
25 shall be applied to county personal income for the period January 1,
26 2011 through December 31, 2011; to determine the spending limitation for
27 the county fiscal year 2015, such percentage shall be applied to county
28 personal income for the period January 1, 2012 through December 31,
29 2012; to determine the spending limitation for county fiscal year 2016,
30 such percentage shall be applied to the county personal income for the
31 period January 1, 2013 through December 31, 2013; to determine the
32 spending limitation for the county fiscal year 2017, such percentage
33 shall be applied to county personal income for the period January 1,
34 2014 through December 31, 2014; and to determine the spending limitation
35 for county fiscal year 2018, such percentage shall be applied to the
36 county personal income for the period January 1, 2015 through December
37 31, 2015; to determine the spending limitation for the county fiscal
38 year 2019, such percentage shall be applied to county personal income
39 for the period January 1, 2016 through December 31, 2016; and to deter-
40 mine the spending limitation for county fiscal year 2020, such percent-
41 age shall be applied to the county personal income for the period Janu-
42 ary 1, 2017 through December 31, 2017[; and to determine the spending
43 limitation for the county fiscal year 2021, such percentage shall be
44 applied to county personal income for the period January 1, 2018 through
45 December 31, 2018; and to determine the spending limitation for the
46 county fiscal year 2022, such percentage shall be applied to county
47 personal income for the period January 1, 2019 through December 31,
48 2019].

49 b. The spending limitation shall serve as a statutory cap on county
50 spending to be reflected in the tentative budget as well as the enacted
51 budget for county fiscal years beginning in 1992.

52 § 7. Mandatory tax reduction. In the event that the county spending
53 subject to the spending limitation exceeds such limitation in the adop-
54 tive county budget for county fiscal year 1992, 1993, 1994, 1995, 1996,
55 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008,
56 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019[7] or

1 2020[, ~~2021 or 2022~~] then section 1262-b of the tax law shall be
2 repealed.

3 § 16. This act shall take effect immediately, provided, however, that
4 sections one through seven of this act shall be in full force and effect
5 until November 30, [~~2022~~] **2020**.

6 § 3. A chapter of the laws of 2019, amending the tax law relating to
7 authorizing the county of Westchester to impose an additional rate of
8 sales and compensating use tax, as proposed in legislative bills numbers
9 S. 4940-B and A. 7081, is amended by adding a new section 6-a to read as
10 follows:

11 § 6-a. Notwithstanding any other provision of any state or local law
12 to the contrary, any local law, ordinance or resolution enacted, adopted
13 or amended to impose the sales and compensating use taxes at the one
14 percent additional rate of tax authorized by this act for the period
15 beginning August 1, 2019, and ending November 30, 2020, shall take
16 effect on that date in accordance with the provisions of subdivision (d)
17 of section 1210 of the tax law, except that such additional rate may
18 take effect on August 1, 2019, and the minimum notice requirements shall
19 be deemed complied with if such county mails, by certified or registered
20 mail, a certified copy of such local law, ordinance or resolution to the
21 commissioner of taxation and finance at his or her office in Albany no
22 later than July 1, 2019.

23 § 4. This act shall take effect on the same date and in the same
24 manner as a chapter of the laws of 2019, amending the tax law relating
25 to authorizing the county of Westchester to impose an additional rate of
26 sales and compensating use tax, as proposed in legislative bills numbers
27 S. 4940-B and A. 7081, takes effect.