

STATE OF NEW YORK

7668

IN SENATE

February 5, 2020

Introduced by Sens. SEWARD, TEDISCO -- 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, in relation to extending the period during
which the county of Herkimer is authorized to impose additional sales
and compensating use taxes

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

1 Section 1. Clause 19 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by section 1 of subpart U of
3 part A of chapter 61 of the laws of 2017, is amended to read as follows:

4 (19) the county of Herkimer is hereby further authorized and empowered
5 to adopt and amend local laws, ordinances or resolutions imposing such
6 taxes at a rate which is one percent additional to the three percent
7 rate authorized above in this paragraph for such county for the period
8 beginning September first, nineteen hundred ninety-four, and ending
9 November thirtieth, two thousand [~~twenty~~] twenty-two;

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

13 § 1210-E. Sales and compensating use taxes within Herkimer county. In
14 addition to the taxes imposed by section twelve hundred ten of this
15 subpart or any other provision of law, the county of Herkimer is hereby
16 authorized and empowered to adopt and amend local laws, ordinances or
17 resolutions imposing within the territorial limits of such county addi-
18 tional sales and compensating use taxes at the rate of one-quarter of
19 one percent for the period beginning December first, two thousand seven
20 and ending November thirtieth, two thousand [~~twenty~~] twenty-two, which
21 taxes shall be identical to the taxes imposed by such county pursuant to
22 the authority of section twelve hundred ten of this subpart. Except as
23 hereinafter provided, all provisions of this article, including the
24 definition and exemption provisions and the provisions relating to the
25 administration, collection and distribution by the commissioner, shall
26 apply for purposes of the taxes authorized by this section in the same

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

LBD15104-01-0

1 manner and with the same force and effect as if the language of this
2 article had been incorporated in full in this section and had expressly
3 referred to the taxes authorized by this section; provided, however,
4 that any provision relating to a maximum rate shall be calculated with-
5 out reference to the rate of additional sales and compensating use taxes
6 herein authorized. For purposes of part IV of this article, relating to
7 the disposition of revenues resulting from taxes collected and adminis-
8 tered by the commissioner, the additional sales and compensating use
9 taxes authorized by this section imposed under the authority of section
10 twelve hundred ten of this subpart and all provisions relating to the
11 deposit, administration and disposition of taxes, penalties and interest
12 relating to taxes imposed by a county under the authority of section
13 twelve hundred ten of this subpart shall, except as otherwise provided
14 in this section, apply to the additional sales and compensating use
15 taxes authorized by this section.

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

19 § 1262-s. Disposition of net collections from the additional one-quar-
20 ter of one percent rate of sales and compensating use taxes in the coun-
21 ty of Herkimer. Notwithstanding any contrary provision of law, if the
22 county of Herkimer imposes the additional one-quarter of one percent
23 rate of sales and compensating use taxes authorized by section twelve
24 hundred ten-E of this article for all or any portion of the period
25 beginning December first, two thousand seven and ending November thirti-
26 eth, two thousand [~~twenty~~] twenty-two, the county shall use all net
27 collections from such additional one-quarter of one percent rate to pay
28 the county's expenses for the construction of additional correctional
29 facilities. The net collections from the additional rate imposed pursu-
30 ant to section twelve hundred ten-E of this article shall be deposited
31 in a special fund to be created by such county separate and apart from
32 any other funds and accounts of the county. Any and all remaining net
33 collections from such additional tax, after the expenses of such
34 construction are paid, shall be deposited by the county of Herkimer in
35 the general fund of such county for any county purpose.

36 § 4. This act shall take effect immediately.