

# STATE OF NEW YORK

8092

## IN SENATE

March 18, 2020

Introduced by Sen. RITCHIE -- 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 the imposition of sales and compensating use taxes in the county of St. Lawrence

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

1 Section 1. Clause 41 of subparagraph (i) of the opening paragraph of  
2 section 1210 of the tax law, as amended by section 1 of subpart NN of  
3 part A of chapter 61 of the laws of 2017, is amended to read as follows:

4 (41) a. The county of St. Lawrence is hereby further authorized and  
5 empowered to adopt and amend local laws, ordinances or resolutions  
6 imposing such taxes at a rate that is one percent additional to the  
7 three percent rate authorized above in this paragraph for such county  
8 for the period beginning December first, two thousand thirteen and  
9 ending November thirtieth, two thousand [twenty] twenty-three; provided  
10 that from the county sales tax imposed at the rate of three percent, (i)  
11 the county of St. Lawrence will retain fifty percent; (ii) the city of  
12 Ogdensburg shall receive 6.437389 percent; and (iii) 43.562611 percent  
13 shall be allocated to the towns and villages in St. Lawrence county  
14 outside the city of Ogdensburg as follows: fifty percent based on popu-  
15 lation and fifty percent based on full value assessment, paid to the  
16 towns and the villages within the towns, as provided in subdivision (c)  
17 of section twelve hundred sixty-two of this article;

18 b. Further provided that from the county sales tax imposed at the rate  
19 of one percent, (i) the county of St. Lawrence will retain 83.562611  
20 percent; (ii) the city of Ogdensburg shall receive 6.437389 percent; and  
21 (iii) ten percent shall be allocated to the towns and villages in St.  
22 Lawrence county outside the city of Ogdensburg as follows: fifty percent  
23 based on population and fifty percent based on full value assessment,  
24 paid to the towns and the villages within the towns, as provided in  
25 subdivision (c) of section twelve hundred sixty-two of this article;

26 § 2. This act shall take effect immediately.

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

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