STATE OF NEW YORK

7064

2021-2022 Regular Sessions

IN ASSEMBLY

April 21, 2021

Introduced by M. of A. WALCZYK -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to authorizing the city of Ogdensburg to impose an additional rate of sales and compensating use tax

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

Section 1. Subparagraph (ii) of the opening paragraph of section 1210 of the tax law is amended by adding a new clause 7 to read as follows:

(7) the city of Ogdensburg is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such city for the period beginning September first, two thousand twenty-one, and ending November thirtieth, two thousand twenty-four;

§ 2. Subdivision (a) of section 1223 of the tax law, as amended by chapter 44 of the laws of 2019, is amended to read as follows:

(a) No transaction taxable under sections twelve hundred two through twelve hundred four of this article shall be taxed pursuant to this article by any county or by any city located therein, or by both, at an aggregate rate in excess of the highest rate set forth in the applicable subdivision of section twelve hundred one of this article or, in the case of any taxes imposed pursuant to the authority of section twelve hundred ten or twelve hundred eleven of this article (other than taxes imposed by the county of Nassau, Erie, Steuben, Cattaraugus, Suffolk, Oneida, Genesee, Greene, Franklin, Hamilton, Herkimer, Tioga, Orleans, Allegany, Ulster, Albany, Rensselaer, Tompkins, Wyoming, Columbia, Schuyler, Rockland, Chenango, Monroe, Chemung, Seneca, Sullivan, Wayne, Livingston, Schenectady, Montgomery, Delaware, Clinton, Niagara, Yates, Lewis, Essex, Dutchess, Schoharie, Putnam, Chautauqua, Orange, Oswego, Ontario, Jefferson, St. Lawrence, Westchester or Onondaga and by the

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

LBD10445-01-1

county of Cortland and the city of Cortland and by the county of Broome and the city of Binghamton and by the county of Cayuga and the city of Auburn and by the county of Otsego and the city of Oneonta and by the county of Madison and the city of Oneida and by the county of Fulton and the city of Gloversville or the city of Johnstown as provided in section twelve hundred ten of this article) at a rate in excess of three percent, except that, in the city of Yonkers, in the city of Mount Vernon, in the city of New Rochelle, in the city of Fulton, in the city of Oswego, [~~and~~] in the city of White Plains, **and in the city of Ogdensburg,** the rate may not be in excess of four percent, and except that in the city of Poughkeepsie in the county of Dutchess, if such county withdraws from the metropolitan commuter transportation district pursuant to section twelve hundred seventy-nine-b of the public authorities law and if the revenues from a three-eighths percent rate of such tax imposed by such county, pursuant to the authority of section twelve hundred ten of this article, are required by local laws, ordinances or resolutions to be set aside for mass transportation purposes, the rate may not be in excess of three and three-eighths percent.

§ 3. Section 1224 of the tax law is amended by adding a new subdivision (kk) to read as follows:

(kk) The city of Ogdensburg shall have the sole right to impose the additional one percent rate of tax which such city 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 city 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 city of Ogdensburg is authorized and empowered to adopt pursuant to section twelve hundred ten of this article.

§ 4. Notwithstanding the provisions of subdivision (d) of section 1210 of the tax law or any other provision of law, local law, rule or regulation to the contrary, a local law, ordinance or resolution enacted or amended pursuant to the authority of this act, imposing an additional rate of tax in the city of Ogdensburg shall become effective in accordance with the provisions of subdivision (d) of section 1210 of the tax law, except that the certified copy of such local law, ordinance or resolution which must be mailed by certified or registered mail to the commissioner of taxation and finance at the commissioner's office in Albany must be so mailed at least thirty days prior to the date on which such local law, ordinance or resolution is to take effect.

§ 5. This act shall take effect immediately.