

STATE OF NEW YORK

7594

2021-2022 Regular Sessions

IN ASSEMBLY

May 18, 2021

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

AN ACT to amend the tax law and chapter 535 of the laws of 1987, amending the tax law relating to the city of Yonkers personal income tax surcharge, in relation to extending the expiration date of the personal income tax surcharge

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

1 Section 1. Subsection (a) of section 1321 of the tax law, as amended
2 by chapter 62 of the laws of 2019, is amended to read as follows:
3 (a) General. Notwithstanding any other provision of law to the
4 contrary, but subject to the limitations and conditions set forth in
5 this article, any city in this state having a population of more than
6 one hundred eighty thousand but less than two hundred fifteen thousand
7 inhabitants, acting through its local legislative body, is hereby
8 authorized and empowered to adopt and amend local laws imposing in any
9 such city, for taxable years beginning after nineteen hundred eighty-
10 three and before two thousand [~~twenty-two~~] twenty-four, a city income
11 tax surcharge on residents of such city at a rate not to exceed nineteen
12 and one-quarter percent of the net state tax as defined in section thir-
13 teen hundred twenty-three of this article, such city income tax
14 surcharge to be administered, collected and distributed by the commis-
15 sioner as provided for in this article.
16 § 2. Subsection (c) of section 1321 of the tax law, as amended by
17 chapter 62 of the laws of 2019, is amended to read as follows:
18 (c) Effectiveness of local law and filing with commissioner. (i) A
19 local law enacted pursuant to the authority of this section shall go
20 into effect on the first day of January, nineteen hundred eighty-four
21 and shall apply to taxable years beginning on or after such date and
22 before two thousand [~~twenty-two~~] twenty-four. Provided, however, no such
23 local law shall be so effective unless such local law is enacted by July

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

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1 thirty-first, nineteen hundred eighty-four and unless a certified copy
2 of such local law is mailed by registered or certified mail to the
3 commissioner at the commissioner's office in Albany by such date. (ii)
4 If the requirements of paragraph (i) of this subsection are not met, a
5 local law enacted pursuant to the authority of this section shall go
6 into effect on the first day of the next succeeding January and shall
7 apply to taxable years beginning on or after such date and before two
8 thousand [~~twenty-two~~] twenty-four. Provided, however, no such local law
9 shall be so effective unless such local law is enacted at least ninety
10 days prior to the date it is to become effective and unless a certified
11 copy of such local law is mailed by registered or certified mail to the
12 commissioner at such commissioner's office in Albany by such date.
13 However, the commissioner may waive and reduce such ninety day minimum
14 requirements within a period of not less than thirty days prior to such
15 effective date if such commissioner deems such action to be consistent
16 with such commissioner's duties under this article. (iii) Any amendment
17 of such a local law enacted pursuant to the authority of this section,
18 which changes the rate of the income tax surcharge on residents, shall
19 take effect on the first day of January in the year in which such amend-
20 ment is enacted and shall apply to taxable years beginning on or after
21 such date, if such amendment is enacted on or before July thirty-first
22 of the year in which it is to take effect and a certified copy of such
23 amendment is mailed by registered or certified mail to the commissioner
24 at his or her office in Albany by such date. (iv) If the requirements of
25 paragraph (iii) of this subsection are not met, the amendment of such
26 local law shall go into effect on the first day of the next succeeding
27 January and shall apply to taxable years beginning on or after such
28 date, provided that no such amendment shall take effect unless it is
29 enacted at least ninety days prior to the date it is to become effective
30 and a certified copy thereof is mailed by registered or certified mail
31 to the commissioner at his or her office in Albany by such date. (v) Any
32 amendment to the provisions of article twenty-two of this chapter to the
33 extent that such amendment is applicable to the city income tax
34 surcharge imposed under such local law, shall be deemed to have been
35 incorporated in the analogous provision or provisions of such local law.

36 § 3. Subsection (b) of section 1340 of the tax law, as amended by
37 chapter 62 of the laws of 2019, is amended to read as follows:

38 (b) (i) A local law enacted pursuant to the authority of this section
39 shall go into effect on the first day of January, nineteen hundred
40 eighty-four and shall apply to taxable years beginning on or after such
41 date and before two thousand [~~twenty-two~~] twenty-four. Provided, howev-
42 er, no such local law shall be so effective unless such local law is
43 enacted by July thirty-first, nineteen hundred eighty-four and unless a
44 certified copy of such local law is mailed by registered or certified
45 mail to the commissioner at such commissioner's office in Albany by such
46 date. (ii) If the requirements of the preceding sentence are not met, a
47 local law enacted pursuant to the authority of this section shall go
48 into effect on the first day of the next succeeding January and shall
49 apply to taxable years beginning on or after such date and before two
50 thousand [~~twenty-two~~] twenty-four. Provided, however, no such local law
51 shall be so effective unless such local law is enacted at least ninety
52 days prior to the date it is to become effective and unless a certified
53 copy of such local law is mailed by registered or certified mail to the
54 commissioner at such commissioner's office in Albany by such date.
55 However, the commissioner may waive and reduce such ninety day minimum
56 requirements within a period of not less than thirty days prior to such

1 effective date if such commissioner deems such action to be consistent
2 with such commissioner's duties under this article. (iii) Any amendment
3 of such a local law enacted pursuant to the authority of the section,
4 which changes the rate of the income tax surcharge on residents, shall
5 take effect on the first day of January in the year in which such amend-
6 ment is enacted and shall apply to taxable years beginning on or after
7 such date, if such amendment is enacted on or before July thirty-first
8 of the year in which it is to take effect and a certified copy of such
9 amendment is mailed by registered or certified mail to the commissioner
10 at his or her office in Albany by such date. (iv) If the requirements of
11 paragraph (iii) of this subsection are not met, the amendment of such
12 local law shall go into effect on the first day of the next succeeding
13 January and shall apply to taxable years beginning on or after such
14 date, provided that no such amendment shall take effect unless it is
15 enacted at least ninety days prior to the date it is to become effective
16 and a certified copy thereof is mailed by registered or certified mail
17 to the commissioner at his or her office in Albany by such date.

18 § 4. Section 3 of subsection (c) of section 1340 of the tax law, as
19 amended by chapter 62 of the laws of 2019, is amended to read as
20 follows:

21 § 3. Taxable years to which tax imposed by this local law applies. The
22 tax imposed by this local law is imposed for taxable years beginning
23 after December thirty-first, nineteen hundred eighty-three and before
24 January first, two thousand [~~twenty-two~~] twenty-four.

25 § 5. Section 6 of chapter 535 of the laws of 1987, amending the tax
26 law relating to the city of Yonkers personal income tax surcharge, as
27 amended by chapter 62 of the laws of 2019, is amended to read as
28 follows:

29 § 6. This act shall take effect immediately and shall apply to taxable
30 years beginning after 1986 provided, however, that section five of this
31 act shall expire on September 30, [~~2021~~] 2023.

32 § 6. This act shall take effect immediately.