

# 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.