

STATE OF NEW YORK

1676

2021-2022 Regular Sessions

IN SENATE

January 14, 2021

Introduced by Sen. SKOUFIS -- read twice and ordered printed, and when printed to be committed to the Committee on Finance

AN ACT to amend the education law and the tax law, in relation to imposing a surcharge on certain sales within the Haverstraw-Stony Point central school district

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

1 Section 1. The education law is amended by adding a new section 1501-d
2 to read as follows:

3 § 1501-d. Adoption of a sales surcharge for the Haverstraw-Stony Point
4 central school district. 1. The board of education of the Haverstraw-
5 Stony Point central school district may adopt, by resolution, a school
6 district surcharge imposed pursuant to the authority of article thirty-C
7 of the tax law, to finance public education, pursuant to this section.
8 The levy of real property taxes by the Haverstraw-Stony Point central
9 school district shall not be affected by the adoption of such surcharge.

10 2. If adopted by the board of education on or before March thirty-
11 first in any year, with notice to the commissioner of taxation and
12 finance, as provided in section thirteen hundred sixty-one of the tax
13 law on or before such date, such school district surcharge shall become
14 effective from and after the first day of January next succeeding its
15 adoption. If adopted after March thirty-first in any year, or with
16 notice after such date, such surcharge shall become effective from and
17 after one year from the first day of January next succeeding its
18 adoption.

19 § 2. The tax law is amended by adding a new article 30-C to read as
20 follows:

ARTICLE 30-C

HAVERSTRAW-STONY POINT CENTRAL SCHOOL DISTRICT SURCHARGE

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23
24 Section 1360. Short title.

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

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1361. Authority to impose school district surcharge.

1362. Deposit and disposition of revenues.

§ 1360. Short title. This article shall be known and may be cited as the "Haverstraw-Stony Point central school district surcharge".

§ 1361. Authority to impose school district surcharge. (a) General. Notwithstanding any other provision of law to the contrary, but subject to the limitations and conditions set forth in this article, the Haverstraw-Stony Point central school district, acting through its board of education in accordance with section fifteen hundred one-d of the education law, is hereby authorized and empowered to adopt and amend resolutions imposing in such school district a school district surcharge of one dollar on all sales which occur within the Bear Mountain State Park. Such school district surcharge shall be administered, collected and distributed by the commissioner as provided for in this article.

(b) Form of adoption of resolution. Adoption of the surcharge pursuant to the authority of this section shall be by adoption of a resolution setting forth a one dollar surcharge on all sales within the Bear Mountain State Park.

(c) Effectiveness of resolution and filing with commissioner. (1) Initial adoption. A resolution imposing a surcharge pursuant to the authority of this section which is adopted on or before March thirty-first of any calendar year with notice to the commissioner on or before such date shall go into effect on the first day of January of the first succeeding calendar year, and any such resolution adopted after, or with notice after, such March thirty-first shall go into effect on the first day of January of the second succeeding calendar year, and in either case shall apply to taxable years beginning on and after such first day of January.

(2) Amendment. A resolution amending such surcharge, which resolution is adopted on or before June thirtieth of any calendar year with notice to the commissioner on or before such date shall go into effect on the first day of January of the first succeeding calendar year, and any such resolution adopted after, or with notice after, such June thirtieth shall go into effect on the first day of January of the second succeeding calendar year, and in either case shall apply to taxable years beginning on and after such first day of January.

(3) Notice. Notice to the commissioner of adoption of any resolution pursuant to the authority of this section shall be by mailing by registered mail a certified copy of such resolution to the commissioner at the commissioner's office in Albany.

(d) Filing of resolution with others. Certified copies of any such resolution shall also be filed, within thirty days of the date of enactment, with the clerk of the school district wherein the surcharge is imposed.

(e) Cooperation. (1) The school district shall furnish the commissioner such information as he or she may require in the administration of such surcharge, any other law to the contrary notwithstanding.

(2) The commissioner shall advise and cooperate with school district officials for the purpose of uniform administration, collection and distribution of the surcharge authorized by this section.

§ 1362. Deposit and disposition of revenues. (a) All revenue collected by the commissioner from the surcharge imposed by the Haverstraw-Stony Point central school district pursuant to the authority of this article shall be deposited daily with such responsible banks, banking houses or trust companies, as may be designated by the state comptroller, to the credit of the comptroller, in trust for such school district. Such

1 deposits shall be kept in trust and separate and apart from all other
2 moneys in the possession of the comptroller. The comptroller shall
3 require adequate security from all such depositories of such revenue
4 collected by the commissioner.

5 (b) The amount required for administering, collecting and distributing
6 the surcharge shall be paid by the comptroller on or before the
7 fifteenth day of each month into the general fund of the state treasury
8 to the credit of the state purposes account therein.

9 (c) The deposits kept in trust for such school district shall be paid
10 to such school district on or before the first of July of each year and
11 shall be used solely to reduce the property tax levy.

12 § 3. This act shall take effect immediately.