

STATE OF NEW YORK

5673

2021-2022 Regular Sessions

IN SENATE

March 15, 2021

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 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:

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

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

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

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

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

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1 Ontario, Jefferson, St. Lawrence, Westchester or Onondaga and by the
2 county of Cortland and the city of Cortland and by the county of Broome
3 and the city of Binghamton and by the county of Cayuga and the city of
4 Auburn and by the county of Otsego and the city of Oneonta and by the
5 county of Madison and the city of Oneida and by the county of Fulton and
6 the city of Gloversville or the city of Johnstown as provided in section
7 twelve hundred ten of this article) at a rate in excess of three
8 percent, except that, in the city of Yonkers, in the city of Mount
9 Vernon, in the city of New Rochelle, in the city of Fulton, in the city
10 of Oswego, [~~and~~] in the city of White Plains, and in the city of Ogdens-
11 burg, the rate may not be in excess of four percent, and except that in
12 the city of Poughkeepsie in the county of Dutchess, if such county with-
13 draws from the metropolitan commuter transportation district pursuant to
14 section twelve hundred seventy-nine-b of the public authorities law and
15 if the revenues from a three-eighths percent rate of such tax imposed by
16 such county, pursuant to the authority of section twelve hundred ten of
17 this article, are required by local laws, ordinances or resolutions to
18 be set aside for mass transportation purposes, the rate may not be in
19 excess of three and three-eighths percent.

20 § 3. Section 1224 of the tax law is amended by adding a new subdivi-
21 sion (kk) to read as follows:

22 (kk) The city of Ogdensburg shall have the sole right to impose the
23 additional one percent rate of tax which such city is authorized to
24 impose pursuant to the authority of section twelve hundred ten of this
25 article. Such additional rate of tax shall be in addition to any other
26 tax which such city may impose or may be imposing pursuant to this arti-
27 cle or any other law and such additional rate of tax shall not be
28 subject to preemption. The maximum three percent rate referred to in
29 this section shall be calculated without reference to the additional one
30 percent rate of tax which the city of Ogdensburg is authorized and
31 empowered to adopt pursuant to section twelve hundred ten of this arti-
32 cle.

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

44 § 5. This act shall take effect immediately.