

STATE OF NEW YORK

6797

2021-2022 Regular Sessions

IN SENATE

May 17, 2021

Introduced by Sen. STEWART-COUSINS -- 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 and chapter 535 of the laws of 1987, amend-
ing 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 Assem-
bly, 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

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

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1 local law shall be so effective unless such local law is enacted by July
2 thirty-first, nineteen hundred eighty-four and unless a certified copy
3 of such local law is mailed by registered or certified mail to the
4 commissioner at the commissioner's office in Albany by such date. (ii)
5 If the requirements of paragraph (i) of this subsection are not met, a
6 local law enacted pursuant to the authority of this section shall go
7 into effect on the first day of the next succeeding January and shall
8 apply to taxable years beginning on or after such date and before two
9 thousand [~~twenty-two~~] twenty-four. Provided, however, no such local law
10 shall be so effective unless such local law is enacted at least ninety
11 days prior to the date it is to become effective and unless a certified
12 copy of such local law is mailed by registered or certified mail to the
13 commissioner at such commissioner's office in Albany by such date.
14 However, the commissioner may waive and reduce such ninety day minimum
15 requirements within a period of not less than thirty days prior to such
16 effective date if such commissioner deems such action to be consistent
17 with such commissioner's duties under this article. (iii) Any amendment
18 of such a local law enacted pursuant to the authority of this section,
19 which changes the rate of the income tax surcharge on residents, shall
20 take effect on the first day of January in the year in which such amend-
21 ment is enacted and shall apply to taxable years beginning on or after
22 such date, if such amendment is enacted on or before July thirty-first
23 of the year in which it is to take effect and a certified copy of such
24 amendment is mailed by registered or certified mail to the commissioner
25 at his or her office in Albany by such date. (iv) If the requirements of
26 paragraph (iii) of this subsection are not met, the amendment of such
27 local law shall go into effect on the first day of the next succeeding
28 January and shall apply to taxable years beginning on or after such
29 date, provided that no such amendment shall take effect unless it is
30 enacted at least ninety days prior to the date it is to become effective
31 and a certified copy thereof is mailed by registered or certified mail
32 to the commissioner at his or her office in Albany by such date. (v) Any
33 amendment to the provisions of article twenty-two of this chapter to the
34 extent that such amendment is applicable to the city income tax
35 surcharge imposed under such local law, shall be deemed to have been
36 incorporated in the analogous provision or provisions of such local law.
37 § 3. Subsection (b) of section 1340 of the tax law, as amended by
38 chapter 62 of the laws of 2019, is amended to read as follows:

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

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

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

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

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

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

33 § 6. This act shall take effect immediately.