

STATE OF NEW YORK

5359--A

2023-2024 Regular Sessions

IN ASSEMBLY

March 7, 2023

Introduced by M. of A. PALMESANO -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to extending the authorization of the county of Steuben to impose an additional one percent of sales and compensating use taxes

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

1 Section 1. Clause 26 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by section 1 of item SS of
3 subpart C of part XXX of chapter 58 of the laws of 2020, is amended to
4 read as follows:

5 (26) the county of Steuben is hereby further authorized and empowered
6 to adopt and amend local laws, ordinances or resolutions imposing such
7 taxes at a rate which is one percent additional to the three percent
8 rate authorized above in this paragraph for such county for the period
9 beginning December first, nineteen hundred ninety-two and ending Novem-
10 ber thirtieth, two thousand [~~twenty-three~~] twenty-five;

11 § 2. Section 1262-h of the tax law, as amended by chapter 315 of the
12 laws of 2020, is amended to read as follows:

13 § 1262-h. Allocation and distribution of net collections from the
14 additional one percent rate of sales and compensating use taxes in Steu-
15 ben county. Notwithstanding any provision of law to the contrary, of the
16 net collections received by the county of Steuben as a result of the
17 imposition of the additional one percent rate of tax authorized by
18 section twelve hundred ten of this article (a) during the period begin-
19 ning December first, nineteen hundred ninety-three and ending November
20 thirtieth, nineteen hundred ninety-four, the county of Steuben shall pay
21 or cause to be paid to the city of Hornell the sum of two hundred thou-
22 sand dollars, to the city of Corning the sum of three hundred thousand
23 dollars, and the sum of five hundred thousand dollars to the towns and

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

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1 villages of the county of Steuben, on the basis of the ratio which the
2 full valuation of real property in each town or village bears to the
3 aggregate full valuation of real property in all of the towns and
4 villages in such area. Of the net collections received by the county of
5 Steuben as a result of the imposition of said additional one percent
6 rate of tax authorized by section twelve hundred ten of this article
7 during the period beginning December first, nineteen hundred ninety-four
8 and ending November thirtieth, nineteen hundred ninety-five, the county
9 of Steuben shall pay or cause to be paid to the city of Hornell the sum
10 of three hundred thousand dollars, to the city of Corning the sum of
11 four hundred fifty thousand dollars, and the sum of seven hundred fifty
12 thousand dollars to the towns and villages of the county of Steuben, on
13 the basis of the ratio which the full valuation of real property in each
14 town or village bears to the aggregate full valuation of real property
15 in all of the towns and villages in such area; and (b) during the period
16 beginning December first, nineteen hundred ninety-five and ending Novem-
17 ber thirtieth, two thousand seven, the county of Steuben shall annually
18 pay or cause to be paid to the city of Hornell the sum of five hundred
19 fifty thousand dollars, to the city of Corning the sum of six hundred
20 thousand dollars, and the sum of seven hundred fifty thousand dollars to
21 the towns and villages of the county of Steuben, on the basis of the
22 ratio which the full valuation of real property in each town or village
23 bears to the aggregate full valuation of real property in all of the
24 towns and villages in such area; and during the period beginning Decem-
25 ber first, two thousand seven and ending November thirtieth, two thou-
26 sand nine, the county of Steuben shall annually pay or cause to be paid
27 to the city of Hornell the sum of six hundred ten thousand dollars, to
28 the city of Corning the sum of six hundred fifty thousand dollars, and
29 the sum of seven hundred fifty thousand dollars to the towns and
30 villages of the county of Steuben, on the basis of the ratio which the
31 full valuation of real property in each town or village bears to the
32 aggregate full valuation of real property in all of the towns and
33 villages in such area; and during the period beginning December first,
34 two thousand nine and ending November thirtieth, two thousand eleven,
35 the county of Steuben shall annually pay or cause to be paid to the city
36 of Hornell the sum of seven hundred ten thousand dollars, to the city of
37 Corning the sum of seven hundred ten thousand dollars, and the sum of
38 seven hundred fifty thousand dollars to the towns and villages of the
39 county of Steuben, on the basis of the ratio which the full valuation of
40 real property in each town or village bears to the aggregate full valu-
41 ation of real property in all of the towns and villages in such area;
42 and during the period beginning December first, two thousand eleven and
43 ending November thirtieth, two thousand thirteen, the county of Steuben
44 shall annually pay or cause to be paid to the city of Hornell the sum of
45 seven hundred forty thousand dollars, to the city of Corning the sum of
46 seven hundred forty thousand dollars, and the sum of seven hundred fifty
47 thousand dollars to the towns and villages of the county of Steuben, on
48 the basis of the ratio which the full valuation of real property in each
49 town or village bears to the aggregate full valuation of real property
50 in all of the towns and villages in such area; and during the period
51 beginning December first, two thousand thirteen and ending November
52 thirtieth, two thousand fifteen, the county of Steuben shall annually
53 pay or cause to be paid to the city of Hornell the sum of seven hundred
54 sixty-five thousand dollars, to the city of Corning the sum of seven
55 hundred sixty-five thousand dollars, and the sum of seven hundred fifty
56 thousand dollars to the towns and villages of the county of Steuben, on

1 the basis of the ratio which the full valuation of real property in each
2 town or village bears to the aggregate full valuation of real property
3 in all of the towns and villages in such area; and during the period
4 beginning December first, two thousand fifteen and ending November thir-
5 tieth, two thousand seventeen, the county of Steuben shall annually pay
6 or cause to be paid to the city of Hornell the sum of seven hundred
7 sixty-five thousand dollars, to the city of Corning the sum of seven
8 hundred sixty-five thousand dollars, and the sum of seven hundred fifty
9 thousand dollars to the towns and villages of the county of Steuben, on
10 the basis of the ratio which the full valuation of real property in each
11 town or village bears to the aggregate full valuation of real property
12 in all of the towns and villages in such area; and during the period
13 beginning December first, two thousand seventeen and ending November
14 thirtieth, two thousand twenty, the county of Steuben shall annually pay
15 or cause to be paid to the city of Hornell the sum of seven hundred
16 eighty thousand dollars, to the city of Corning the sum of seven hundred
17 eighty thousand dollars, and the sum of seven hundred fifty thousand
18 dollars to the towns and villages of the county of Steuben, on the basis
19 of the ratio which the full valuation of real property in each town or
20 village bears to the aggregate full valuation of real property in all of
21 the towns and villages in such area; and during the period beginning
22 December first, two thousand twenty and ending November thirtieth, two
23 thousand twenty-three, the county of Steuben shall annually pay or cause
24 to be paid to the city of Hornell the sum of eight hundred twenty thou-
25 sand dollars, to the city of Corning the sum of eight hundred twenty
26 thousand dollars, and the sum of seven hundred ninety thousand dollars
27 to the towns and villages of the county of Steuben, on the basis of the
28 ratio which the full valuation of real property in each town or village
29 bears to the aggregate full valuation of real property in all of the
30 towns and villages in such area; and during the period beginning Decem-
31 ber first, two thousand twenty-three and ending November thirtieth, two
32 thousand twenty-five, the county of Steuben shall annually pay or cause
33 to be paid to the city of Hornell the sum of eight hundred fifty thou-
34 sand dollars, to the city of Corning the sum of eight hundred fifty
35 thousand dollars, and the sum of eight hundred fifty thousand dollars to
36 the towns and villages of the county of Steuben, on the basis of the
37 ratio which the full valuation of real property in each town or village
38 bears to the aggregate full valuation of real property in all of the
39 towns and villages in such area.

40 § 3. This act shall take effect immediately.