STATE OF NEW YORK

5872--A

2023-2024 Regular Sessions

IN ASSEMBLY

March 23, 2023

Introduced by M. of A. BRABENEC -- 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 authorizing the county of Rockland to impose an additional rate of sales and compensating use taxes

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

Section 1. Clause 23 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of item MM of subpart C of part XXX of chapter 58 of the laws of 2020, is amended to read as follows:

(23) the county of Rockland is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is: (i) five-eighths of one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning March first, two thousand two, and ending November thirtieth, two thousand [~~twenty-three~~] twenty-five; and also (ii) at a rate which is three-eighths of one percent additional to the three percent rate authorized above in this paragraph, and which is also additional to the five-eighths of one percent rate also authorized above in this clause for such county, for the period beginning March first, two thousand seven and ending November thirtieth, two thousand [~~twenty-three~~] twenty-five;

§ 2. Section 1262-l of the tax law, as amended by section 2 of item MM of subpart C of part XXX of chapter 58 of the laws of 2020, is amended to read as follows:

§ 1262-1. Allocation and distribution of net collections from the additional rate of sales and compensating use tax in Rockland county. 1. Notwithstanding any provision of law to the contrary, if the county of Rockland imposes the additional five-eighths of one percent rate of tax

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

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authorized by section twelve hundred ten of this article during the period beginning March first, two thousand two, and ending November thirtieth, two thousand [~~twenty-three~~] twenty-five, such county shall allocate and distribute twenty percent of the net collections from such additional rate to the towns and villages in the county in accordance with subdivision (c) of section twelve hundred sixty-two of this part on the basis of the ratio which the population of each such town or village bears to such county's total population; and

2. Notwithstanding any provision of law to the contrary, if the county of Rockland imposes the additional three-eighths of one percent rate of tax authorized by section twelve hundred ten of this article during the period beginning March first, two thousand seven, and ending November thirtieth, two thousand [~~twenty-three~~] twenty-five, such county shall allocate and distribute sixteen and two-thirds percent of the net collections from such additional rate to the general funds of towns and villages within the county of Rockland with existing town and village police departments from March first, two thousand seven through December thirty-first, two thousand seven and thirty-three and one-third percent of the net collections from such additional rate from January first, two thousand eight through November thirtieth, two thousand [~~twenty-three~~] twenty-five. The monies allocated and distributed pursuant to this subdivision shall be allocated and distributed to towns and villages with police departments on the basis of the number of full-time equivalent police officers employed by each police department and shall not be used for salaries heretofore or hereafter negotiated.

§ 3. This act shall take effect immediately.