STATE OF NEW YORK

6688

2023-2024 Regular Sessions

IN ASSEMBLY

May 2, 2023

Introduced by M. of A. SHRESTHA -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law and chapter 200 of the laws of 2002 amending the tax law relating to certain tax rates imposed by the county of Ulster, in relation to extending the authority of the county of Ulster to impose an additional 1 percent sales and compensating use tax

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

Section 1. Clause 7 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of item XX of subpart C of part XXX of chapter 58 of the laws of 2020, is amended to read as follows:

(7) the county of Ulster is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning September first, two thousand two and ending November thirtieth, two thousand [~~twenty-three~~] **twenty-five**;

§ 2. Section 3 of chapter 200 of the laws of 2002 amending the tax law relating to certain tax rates imposed by the county of Ulster, as amended by section 2 of item XX of subpart C of part XXX of chapter 58 of the laws of 2020, is amended to read as follows:

§ 3. If, pursuant to the authority of this act, the county of Ulster imposes sales and compensating use taxes at a rate greater than three percent for all or any portion of the period commencing September 1, 2002, and ending November 30, [~~2023~~] **2025**, net collections from such additional rate of tax imposed during such period shall be deemed to be, and shall be included in, net collections subject to such county's existing agreement with the city of Kingston entered into pursuant to subdivision (c) of section 1262 of the tax law and such net collections shall be allocated in accordance with such agreement.

§ 3. This act shall take effect immediately.

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

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