

STATE OF NEW YORK

6149

2023-2024 Regular Sessions

IN SENATE

March 31, 2023

Introduced by Sen. COONEY -- 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 extending the authorization for the county of Monroe to impose certain 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 25 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by section 1 of item Z of
3 subpart C of part XXX of chapter 58 of the laws of 2020, is amended to
4 read as follows:

5 (25) the county of Monroe 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 the period beginning Decem-
9 ber first, nineteen hundred ninety-three and ending November thirtieth,
10 two thousand [~~twenty-three~~] twenty-six;

11 § 2. Notwithstanding the provisions of subdivisions (b) and (c) of
12 section 1262 and section 1262-g of the tax law, net collections, as such
13 term is defined in section 1262 of the tax law, derived from the imposi-
14 tion of sales and compensating use taxes by the county of Monroe at the
15 additional rate of one percent as authorized pursuant to clause 25 of
16 subparagraph (i) of the opening paragraph of section 1210 of the tax
17 law, as amended by section one of this act, which are in addition to the
18 current net collections derived from the imposition of such taxes at the
19 three percent rate authorized by the opening paragraph of section 1210
20 of the tax law, shall be distributed and allocated as follows: for the
21 period of December 1, 2023 through November 30, 2026 in cash, five
22 percent to the school districts in the area of the county outside the
23 city of Rochester, three percent to the towns located within the county,

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

LBD10575-01-3

1 one and one-quarter percent to the villages located within the county,
2 and ninety and three-quarters percent to the city of Rochester and coun-
3 ty of Monroe. The amount of the ninety and three-quarters percent to be
4 distributed and allocated to the city of Rochester and county of Monroe
5 shall be distributed and allocated to each so that the combined total
6 distribution and allocation to each from the sales tax revenues pursuant
7 to sections 1262 and 1262-g of the tax law and this section shall result
8 in the same total amount being distributed and allocated to the city of
9 Rochester and county of Monroe. The amount so distributed and allocated
10 to the county shall be used for county purposes. The foregoing cash
11 payments to the school districts shall be allocated on the basis of the
12 enrolled public school pupils as such term is used in subdivision (b) of
13 section 1262 of the tax law, residing in the county of Monroe. The cash
14 payments to the towns located within the county of Monroe shall be allo-
15 cated on the basis of the ratio which the population of each town,
16 exclusive of the population of any village or portion thereof located
17 within a town, bears to the total population of the towns, exclusive of
18 the population of the villages located within such towns. The cash
19 payments to the villages located within the county shall be allocated on
20 the basis of the ratio which the population of each village bears to the
21 total population of the villages located within the county. The term
22 population as used in this section shall have the same meaning as used
23 in subdivision (b) of section 1262 of the tax law.

24 § 3. The net collections resulting from the additional sales and
25 compensating use taxes, as authorized by this act, shall not be included
26 in determining a sales tax increase or decrease as defined in paragraphs
27 (c) and (d) of subdivision 1 of section 1262-g of the tax law.

28 § 4. Severability. If any clause, sentence, paragraph, section, or
29 item of this act shall be adjudged by any court of competent jurisdic-
30 tion to be invalid, such judgment shall not affect, impair or invalidate
31 the remainder thereof, but shall be confined in its operation to the
32 clause, sentence, paragraph, section or item thereof directly involved
33 in the controversy in which such judgment shall have been rendered.

34 § 5. This act shall take effect immediately.