STATE OF NEW YORK

6821

2023-2024 Regular Sessions

IN SENATE

May 10, 2023

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, in relation to authorizing the city of Yonkers to impose additional sales tax; and to amend chapter 67 of the laws of 2015, amending the tax law relating to authorizing the city of Yonkers to impose additional sales tax, in relation to extending provisions relating thereto

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

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

(1) the city of Yonkers is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is: (a) one percent additional to the three percent rate authorized above in this paragraph for such city; and (b) one-half of one percent in addition to the other rates authorized in this paragraph for such city for the period beginning September first, two thousand fifteen and ending November thirtieth, two thousand [~~twenty-three~~] twenty-five;

§ 2. Section 7 of chapter 67 of the laws of 2015, amending the tax law relating to authorizing the city of Yonkers to impose additional sales tax, as amended by section 2 of item CCC of subpart C of part XXX of chapter 58 of the laws of 2020, is amended to read as follows:

§ 7. This act shall take effect immediately and shall expire and be deemed repealed November 30, [~~2023~~] 2025.

§ 3. This act shall take effect immediately; provided, however, that the amendments to clause 1 of subparagraph (ii) of the opening paragraph of section 1210 of the tax law made by section one of this act shall not affect the expiration and reversion of such clause and shall be deemed expired therewith.

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

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