

STATE OF NEW YORK

6246

2023-2024 Regular Sessions

IN ASSEMBLY

April 3, 2023

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

AN ACT to amend the tax law, in relation to revising the period of authorization for the county of Westchester's additional one percent rate of sales and compensating use tax; and to amend chapter 272 of the laws of 1991, amending the tax law relating to the method of disposition of sales and compensating use tax revenue in Westchester county and enacting the Westchester county spending limitation act, in relation to revising the period of authorization for the county of Westchester's additional one percent rate of sales and compensating use tax

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

1 Section 1. Clause 42 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by section 1 of item EEE of
3 subpart C of part XXX of chapter 58 of the laws of 2020, is amended to
4 read as follows:

5 (42) the county of Westchester is hereby further authorized and
6 empowered to adopt and amend local laws, ordinances or resolutions
7 imposing such taxes at a rate that is one percent additional to the
8 three percent rate authorized above in this paragraph for such county
9 for the period beginning August first, two thousand nineteen and ending
10 November thirtieth, two thousand [~~twenty-three~~] twenty-six;

11 § 2. Subdivision e of section 4 and sections 5, 7 and 16 of chapter
12 272 of the laws of 1991, amending the tax law relating to the method of
13 disposition of sales and compensating use tax revenue in Westchester
14 county and enacting the Westchester county spending limitation act, as
15 amended by section 2 of item EEE of subpart C of part XXX of chapter 58
16 of the laws of 2020, are amended to read as follows:

17 e. "Spending limitation" means the maximum amount of county spending
18 established in county fiscal years 1992, 1993, 1994, 1995, 1996, 1997,

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

LBD10181-01-3

1 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009,
2 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021,
3 2022 [~~and~~], 2023, 2024, 2025 and 2026.

4 § 5. Establishment of annual spending limitation. a. For county fiscal
5 years 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002,
6 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014,
7 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022 [~~and~~], 2023, 2024, 2025
8 and 2026 there shall be in effect an annual spending limitation. The
9 spending limitation shall be derived from a fixed percentage reflecting
10 the ratio of base year spending to county personal income. County
11 personal income for such calculation shall be for the period January 1,
12 1986 through December 31, 1986. Such percentage shall be applied to
13 county personal income for the period January 1, 1989 through December
14 31, 1989, to determine the spending limitation for county fiscal year
15 1992; to determine the spending limitation for county fiscal year 1993,
16 such percentage shall be applied to county personal income for the peri-
17 od January 1, 1990 through December 31, 1990; to determine the spending
18 limitation for county fiscal year 1994, such percentage shall be applied
19 to county personal income for the period January 1, 1991 through Decem-
20 ber 31, 1991; to determine the spending limitation for county fiscal
21 year 1995, such percentage shall be applied to county personal income
22 for the period January 1, 1992 through December 31, 1992; to determine
23 the spending limitation for county fiscal year 1996, such percentage
24 shall be applied to county personal income for the period January 1,
25 1993 through December 31, 1993; to determine the spending limitation for
26 county fiscal year 1997, such percentage shall be applied to county
27 personal income for the period January 1, 1994 through December 31,
28 1994; to determine the spending limitation for county fiscal year 1998,
29 such percentage shall be applied to county personal income for the peri-
30 od January 1, 1995 through December 31, 1995; to determine the spending
31 limitation for county fiscal year 1999, such percentage shall be applied
32 to county personal income for the period January 1, 1996 through Decem-
33 ber 31, 1996; to determine the spending limitation for county fiscal
34 year 2000, such percentage shall be applied to county personal income
35 for the period January 1, 1997 through December 31, 1997; to determine
36 the spending limitation for county fiscal year 2001, such percentage
37 shall be applied to county personal income for the period January 1,
38 1998 through December 31, 1998; to determine the spending limitation for
39 county fiscal year 2002, such percentage shall be applied to county
40 personal income for the period January 1, 1999 through December 31,
41 1999; to determine the spending limitation for county fiscal year 2003,
42 such percentage shall be applied to county personal income for the peri-
43 od January 1, 2000 through December 31, 2000; to determine the spending
44 limitation for county fiscal year 2004, such percentage shall be applied
45 to county personal income for the period January 1, 2001 through Decem-
46 ber 31, 2001; to determine the spending limitation for county fiscal
47 year 2005, such percentage shall be applied to county personal income
48 for the period January 1, 2002 through December 31, 2002; to determine
49 the spending limitation for county fiscal year 2006, such percentage
50 shall be applied to county personal income for the period January 1,
51 2003 through December 31, 2003; to determine the spending limitation for
52 the county fiscal year 2007, such percentage shall be applied to county
53 personal income for the period January 1, 2004 through December 31,
54 2004; to determine the spending limitation for the county fiscal year
55 2008, such percentage shall be applied to county personal income for the
56 period January 1, 2005 through December 31, 2005; to determine the

1 spending limitation for the county fiscal year 2009, such percentage
2 shall be applied to county personal income for the period January 1,
3 2006 through December 31, 2006; to determine the spending limitation for
4 the county fiscal year 2010, such percentage shall be applied to county
5 personal income for the period January 1, 2007 through December 31,
6 2007; to determine the spending limitation for the county fiscal year
7 2011, such percentage shall be applied to county personal income for the
8 period January 1, 2008 through December 31, 2008; to determine the
9 spending limitation for the county fiscal year 2012, such percentage
10 shall be applied to county personal income for the period January 1,
11 2009 through December 31, 2009; to determine the spending limitation for
12 the county fiscal year 2013, such percentage shall be applied to county
13 personal income for the period January 1, 2010 through December 31,
14 2010; to determine the spending limitation for the county fiscal year
15 2014, such percentage shall be applied to county personal income for the
16 period January 1, 2011 through December 31, 2011; to determine the
17 spending limitation for the county fiscal year 2015, such percentage
18 shall be applied to county personal income for the period January 1,
19 2012 through December 31, 2012; to determine the spending limitation for
20 county fiscal year 2016, such percentage shall be applied to the county
21 personal income for the period January 1, 2013 through December 31,
22 2013; to determine the spending limitation for the county fiscal year
23 2017, such percentage shall be applied to county personal income for the
24 period January 1, 2014 through December 31, 2014; and to determine the
25 spending limitation for county fiscal year 2018, such percentage shall
26 be applied to the county personal income for the period January 1, 2015
27 through December 31, 2015; to determine the spending limitation for the
28 county fiscal year 2019, such percentage shall be applied to county
29 personal income for the period January 1, 2016 through December 31,
30 2016; and to determine the spending limitation for county fiscal year
31 2020, such percentage shall be applied to the county personal income for
32 the period January 1, 2017 through December 31, 2017; and to determine
33 the spending limitation for the county fiscal year 2021, such percentage
34 shall be applied to county personal income for the period January 1,
35 2018 through December 31, 2018; and to determine the spending limitation
36 for the county fiscal year 2022, such percentage shall be applied to
37 county personal income for the period January 1, 2019 through December
38 31, 2019; and to determine the spending limitation for the county fiscal
39 year 2023, such percentage shall be applied to county personal income
40 for the period January 1, 2020 through December 31, 2020; and to deter-
41 mine the spending limitation for the county fiscal year 2024, such
42 percentage shall be applied to county personal income for the period
43 January 1, 2021 through December 31, 2021; and to determine the spending
44 limitation for the county fiscal year 2025, such percentage shall be
45 applied to county personal income for the period January 1, 2022 through
46 December 31, 2022; and to determine the spending limitation for the
47 county fiscal year 2026, such percentage shall be applied to county
48 personal income for the period January 1, 2023 through December 31,
49 2023.

50 b. The spending limitation shall serve as a statutory cap on county
51 spending to be reflected in the tentative budget as well as the enacted
52 budget for county fiscal years beginning in 1992.

53 § 7. Mandatory tax reduction. In the event that the county spending
54 subject to the spending limitation exceeds such limitation in the adop-
55 tive county budget for county fiscal year 1992, 1993, 1994, 1995, 1996,
56 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008,

1 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020,
2 2021, 2022 [~~2023~~], 2023, 2024, 2025 or 2026 then section 1262-b of the tax
3 law shall be repealed.

4 § 16. This act shall take effect immediately, provided, however, that
5 sections one through seven of this act shall be in full force and effect
6 until November 30, [~~2023~~] 2026.

7 § 3. This act shall take effect immediately; provided, however, that
8 the amendments to sections 4, 5 and 7 of chapter 272 of the laws of 1991
9 made by section two of this act shall not affect the expiration of such
10 sections and shall be deemed repealed therewith.