

# STATE OF NEW YORK

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6582

2023-2024 Regular Sessions

## IN ASSEMBLY

April 19, 2023

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

AN ACT to amend the tax law, in relation to extending the period during which the county of Herkimer is authorized to impose additional 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 19 of subparagraph (i) of the opening paragraph of  
2 section 1210 of the tax law, as amended by section 1 of item U of  
3 subpart C of part XXX of chapter 58 of the laws of 2020, is amended to  
4 read as follows:

5 (19) the county of Herkimer 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 such county for the period  
9 beginning September first, nineteen hundred ninety-four, and ending  
10 November thirtieth, two thousand [~~twenty-three~~] twenty-five;

11 § 2. Section 1210-E of the tax law, as amended by section 2 of item U  
12 of subpart C of part XXX of chapter 58 of the laws of 2020, is amended  
13 to read as follows:

14 § 1210-E. Sales and compensating use taxes within Herkimer county. In  
15 addition to the taxes imposed by section twelve hundred ten of this  
16 subpart or any other provision of law, the county of Herkimer is hereby  
17 authorized and empowered to adopt and amend local laws, ordinances or  
18 resolutions imposing within the territorial limits of such county addi-  
19 tional sales and compensating use taxes at the rate of one-quarter of  
20 one percent for the period beginning December first, two thousand seven  
21 and ending November thirtieth, two thousand [~~twenty-three~~] twenty-five,  
22 which taxes shall be identical to the taxes imposed by such county  
23 pursuant to the authority of section twelve hundred ten of this subpart.  
24 Except as hereinafter provided, all provisions of this article, includ-

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

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1 ing the definition and exemption provisions and the provisions relating  
2 to the administration, collection and distribution by the commissioner,  
3 shall apply for purposes of the taxes authorized by this section in the  
4 same manner and with the same force and effect as if the language of  
5 this article had been incorporated in full in this section and had  
6 expressly referred to the taxes authorized by this section; provided,  
7 however, that any provision relating to a maximum rate shall be calcu-  
8 lated without reference to the rate of additional sales and compensating  
9 use taxes herein authorized. For purposes of part IV of this article,  
10 relating to the disposition of revenues resulting from taxes collected  
11 and administered by the commissioner, the additional sales and compen-  
12 sating use taxes authorized by this section imposed under the authority  
13 of section twelve hundred ten of this subpart and all provisions relat-  
14 ing to the deposit, administration and disposition of taxes, penalties  
15 and interest relating to taxes imposed by a county under the authority  
16 of section twelve hundred ten of this subpart shall, except as otherwise  
17 provided in this section, apply to the additional sales and compensating  
18 use taxes authorized by this section.

19 § 3. Section 1262-s of the tax law, as amended by section 3 of item U  
20 of subpart C of part XXX of chapter 58 of the laws of 2020, is amended  
21 to read as follows:

22 § 1262-s. Disposition of net collections from the additional one-quar-  
23 ter of one percent rate of sales and compensating use taxes in the coun-  
24 ty of Herkimer. Notwithstanding any contrary provision of law, if the  
25 county of Herkimer imposes the additional one-quarter of one percent  
26 rate of sales and compensating use taxes authorized by section twelve  
27 hundred ten-E of this article for all or any portion of the period  
28 beginning December first, two thousand seven and ending November thirti-  
29 eth, two thousand [~~twenty-three~~ twenty-five], the county shall use all  
30 net collections from such additional one-quarter of one percent rate to  
31 pay the county's expenses for the construction of additional correction-  
32 al facilities. The net collections from the additional rate imposed  
33 pursuant to section twelve hundred ten-E of this article shall be depos-  
34 ited in a special fund to be created by such county separate and apart  
35 from any other funds and accounts of the county. Any and all remaining  
36 net collections from such additional tax, after the expenses of such  
37 construction are paid, shall be deposited by the county of Herkimer in  
38 the general fund of such county for any county purpose.

39 § 4. This act shall take effect immediately.