STATE OF NEW YORK

6629

2023-2024 Regular Sessions

IN ASSEMBLY

April 25, 2023

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

AN ACT to amend the tax law, in relation to the imposition of additional rates of sales and compensating use taxes by Erie county

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

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

(4) the county of Erie is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes (i) 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 January tenth, nineteen hundred eighty-eight and ending November thirtieth, two thousand [~~twenty-three~~] twenty-five; and (ii) at a rate which is three-quarters of one percent additional to the three percent rate authorized above in this paragraph, and which is also additional to the one percent rate also authorized above in this clause for such county, for the period beginning December first, two thousand eleven, and ending November thirtieth, two thousand [~~twenty-three~~] twenty-five;

§ 2. Subdivision 2 of section 1262-q of the tax law, as amended by section 2 of item N of subpart C of part XXX of chapter 58 of the laws of 2020, is amended to read as follows:

(2) Net collections from the additional three-quarters of one percent rate of sales and compensating use taxes which the county may impose during the period commencing December first, two thousand eleven, and ending November thirtieth, two thousand [~~twenty-three~~] twenty-five, pursuant to the authority of item (ii) of clause (4) of subparagraph (i) of the opening paragraph of section twelve hundred ten of this article

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

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shall be used by the county solely for county purposes and shall not be subject to any revenue distribution agreement the county entered into pursuant to the authority of subdivision (c) of section twelve hundred sixty-two of this part.

§ 3. This act shall take effect immediately.