

STATE OF NEW YORK

6631

2023-2024 Regular Sessions

IN ASSEMBLY

April 25, 2023

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

AN ACT to amend the tax law, in relation to authorizing Oneida county to impose additional rates of sales and compensating use taxes and providing for allocation and distribution of a portion of net collections from such additional rates

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

1 Section 1. Clause 13 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by section 1 of item DD of
3 subpart C of part XXX of chapter 58 of the laws of 2020, is amended to
4 read as follows:

5 (13) the county of Oneida 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: (i) one percent additional to the three
8 percent rate authorized above in this paragraph for such county for the
9 period beginning September first, nineteen hundred ninety-two and ending
10 November thirtieth, two thousand [~~twenty-three~~] twenty-five; and also
11 (ii) at a rate which is three-quarters of one percent or one-half of one
12 percent additional to the three percent rate authorized above in this
13 paragraph, and which is also additional to the one percent rate also
14 authorized above in this clause for such county, for the period begin-
15 ning December first, two thousand eight and ending November thirtieth,
16 two thousand [~~twenty-three~~] twenty-five;

17 § 2. Section 1262-g of the tax law, as amended by section 2 of item DD
18 of subpart C of part XXX of chapter 58 of the laws of 2020, is amended
19 to read as follows:

20 § 1262-g. Oneida county allocation and distribution of net collections
21 from the additional one percent rate of sales and compensating use
22 taxes. Notwithstanding any contrary provision of law, if the county of
23 Oneida imposes sales and compensating use taxes at a rate which is one

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

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1 percent additional to the three percent rate authorized by section
2 twelve hundred ten of this article, as authorized by such section, (a)
3 where a city in such county imposes tax pursuant to the authority of
4 subdivision (a) of such section twelve hundred ten, such county shall
5 allocate, distribute and pay in cash quarterly to such city one-half of
6 the net collections attributable to such additional one percent rate of
7 the county's taxes collected in such city's boundaries; (b) where a city
8 in such county does not impose tax pursuant to the authority of such
9 subdivision (a) of such section twelve hundred ten, such county shall
10 allocate, distribute and pay in cash quarterly to such city not so
11 imposing tax a portion of the net collections attributable to one-half
12 of the county's additional one percent rate of tax calculated on the
13 basis of the ratio which such city's population bears to the county's
14 total population, such populations as determined in accordance with the
15 latest decennial federal census or special population census taken
16 pursuant to section twenty of the general municipal law completed and
17 published prior to the end of the quarter for which the allocation is
18 made, which special census must include the entire area of the county;
19 and (c) provided, however, that such county shall dedicate the first one
20 million five hundred thousand dollars of net collections attributable to
21 such additional one percent rate of tax received by such county after
22 the county receives in the aggregate eighteen million five hundred thou-
23 sand dollars of net collections from such additional one percent rate of
24 tax imposed for any of the periods: September first, two thousand twelve
25 through August thirty-first, two thousand thirteen; September first, two
26 thousand thirteen through August thirty-first, two thousand fourteen;
27 and September first, two thousand fourteen through August thirty-first,
28 two thousand fifteen; September first, two thousand fifteen through
29 August thirty-first, two thousand sixteen; and September first, two
30 thousand sixteen through August thirty-first, two thousand seventeen;
31 September first, two thousand seventeen through August thirty-first, two
32 thousand eighteen; September first, two thousand eighteen through August
33 thirty-first, two thousand twenty; ~~and~~ September first, two thousand
34 twenty through August thirty-first, two thousand twenty-three; and
35 September first, two thousand twenty-three through August thirty-first,
36 two thousand twenty-five, to an allocation on a per capita basis,
37 utilizing figures from the latest decennial federal census or special
38 population census taken pursuant to section twenty of the general munic-
39 ipal law, completed and published prior to the end of the year for which
40 such allocation is made, which special census must include the entire
41 area of such county, to be allocated and distributed among the towns of
42 Oneida county by appropriation of its board of legislators; provided,
43 further, that nothing herein shall require such board of legislators to
44 make any such appropriation until it has been notified by any town by
45 appropriate resolution and, in any case where there is a village wholly
46 or partly located within a town, a resolution of every such village,
47 embodying the agreement of such town and village or villages upon the
48 amount of such appropriation to be distributed to such village or
49 villages out of the allocation to the town or towns in which it is
50 located.

§ 3. This act shall take effect immediately.