

STATE OF NEW YORK

6692--A

2023-2024 Regular Sessions

IN ASSEMBLY

May 2, 2023

Introduced by M. of A. GOODELL -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to extending the authorization for Chautauqua county to impose an additional one percent rate of 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 38 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by section 1 of item F of
3 subpart C of part XXX of chapter 58 of the laws of 2020, is amended to
4 read as follows:
5 (38) the county of Chautauqua 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: (i) one and one-quarter percent
8 additional to the three percent rate authorized above in this paragraph
9 for such county for the period beginning March first, two thousand five
10 and ending August thirty-first, two thousand six; (ii) one percent addi-
11 tional to the three percent rate authorized above in this paragraph for
12 such county for the period beginning September first, two thousand six
13 and ending November thirtieth, two thousand seven; (iii) three-quarters
14 of one percent additional to the three percent rate authorized above in
15 this paragraph for such county for the period beginning December first,
16 two thousand seven and ending November thirtieth, two thousand ten; (iv)
17 one-half of one percent additional to the three percent rate authorized
18 above in this paragraph for such county for the period beginning Decem-
19 ber first, two thousand ten and ending November thirtieth, two thousand
20 fifteen; and (v) one percent additional to the three percent rate
21 authorized above in this clause for such county for the period beginning
22 December first, two thousand fifteen and ending November thirtieth, two
23 thousand [~~twenty-three~~] twenty-five;

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

LBD10663-03-3

1 § 2. Section 1262-o of the tax law, as amended by section 2 of item F
2 of subpart C of part XXX of chapter 58 of the laws of 2020, is amended
3 to read as follows:

4 § 1262-o. Disposition of net collections from the additional rate of
5 sales and compensating use taxes in the county of Chautauqua. Notwith-
6 standing any contrary provision of law, if the county of Chautauqua
7 imposes the additional one and one-quarter percent rate of sales and
8 compensating use taxes authorized by section twelve hundred ten of this
9 article for all or any portion of the period beginning March first, two
10 thousand five and ending August thirty-first, two thousand six, the
11 additional one percent rate authorized by such section for all or any of
12 the period beginning September first, two thousand six and ending Novem-
13 ber thirtieth, two thousand seven, the additional three-quarters of one
14 percent rate authorized by such section for all or any of the period
15 beginning December first, two thousand seven and ending November thirti-
16 eth, two thousand ten, the county shall allocate one-fifth of the net
17 collections from the additional three-quarters of one percent to the
18 cities, towns and villages in the county on the basis of their respec-
19 tive populations, determined in accordance with the latest decennial
20 federal census or special population census taken pursuant to section
21 twenty of the general municipal law completed and published prior to the
22 end of the quarter for which the allocation is made, and allocate the
23 remainder of the net collections from the additional three-quarters of
24 one percent as follows: (1) to pay the county's expenses for Medicaid
25 and other expenses required by law; (2) to pay for local road and bridge
26 projects; (3) for the purposes of capital projects and repaying any
27 debts incurred for such capital projects in the county of Chautauqua
28 that are not otherwise paid for by revenue received from the mortgage
29 recording tax; and (4) for deposit into a reserve fund for bonded
30 indebtedness established pursuant to the general municipal law. Notwith-
31 standing any contrary provision of law, if the county of Chautauqua
32 imposes the additional one-half percent rate of sales and compensating
33 use taxes authorized by such section twelve hundred ten for all or any
34 of the period beginning December first, two thousand ten and ending
35 November thirtieth, two thousand fifteen, the county shall allocate
36 three-tenths of the net collections from the additional one-half of one
37 percent to the cities, towns and villages in the county on the basis of
38 their respective populations, determined in accordance with the latest
39 decennial federal census or special population census taken pursuant to
40 section twenty of the general municipal law completed and published
41 prior to the end of the quarter for which the allocation is made, and
42 allocate the remainder of the net collections from the additional one-
43 half of one percent as follows: (1) to pay the county's expenses for
44 Medicaid and other expenses required by law; (2) to pay for local road
45 and bridge projects; (3) for the purposes of capital projects and repay-
46 ing any debts incurred for such capital projects in the county of Chau-
47 tauqua that are not otherwise paid for by revenue received from the
48 mortgage recording tax; and (4) for deposit into a reserve fund for
49 bonded indebtedness established pursuant to the general municipal law.
50 Notwithstanding any contrary provision of law, if the county of Chautau-
51 qua imposes the additional one percent rate of sales and compensating
52 use taxes authorized by such section twelve hundred ten for all or any
53 of the period beginning December first, two thousand fifteen and ending
54 November thirtieth, two thousand [~~twenty-three~~ twenty-five, the county
55 shall allocate three-twentieths of the net collections from the addi-
56 tional one percent to the cities, towns and villages in the county on

1 the basis of their respective populations, determined in accordance with
2 the latest decennial federal census or special population census taken
3 pursuant to section twenty of the general municipal law completed and
4 published prior to the end of the quarter for which the allocation is
5 made, and allocate the remainder of the net collections from the addi-
6 tional one percent as follows: (1) to pay the county's expenses for
7 Medicaid and other expenses required by law; (2) to pay for local road
8 and bridge projects; (3) for the purposes of capital projects and repay-
9 ing any debts incurred for such capital projects in the county of Chau-
10 tauqua that are not otherwise paid for by revenue received from the
11 mortgage recording tax; and (4) for deposit into a reserve fund for
12 bonded indebtedness established pursuant to the general municipal law.
13 The net collections from the additional rates imposed pursuant to this
14 section shall be deposited in a special fund to be created by such coun-
15 ty separate and apart from any other funds and accounts of the county to
16 be used for purposes above described.

17 § 3. This act shall take effect immediately.