

STATE OF NEW YORK

5613--A

2023-2024 Regular Sessions

IN SENATE

March 8, 2023

Introduced by Sen. O'MARA -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- 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 of the county of Steuben to impose an additional one percent 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 26 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by section 1 of item SS of
3 subpart C of part XXX of chapter 58 of the laws of 2020, is amended to
4 read as follows:

5 (26) the county of Steuben 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 December first, nineteen hundred ninety-two and ending Novem-
10 ber thirtieth, two thousand [~~twenty-three~~] twenty-five;

11 § 2. Section 1262-h of the tax law, as amended by chapter 315 of the
12 laws of 2020, is amended to read as follows:

13 § 1262-h. Allocation and distribution of net collections from the
14 additional one percent rate of sales and compensating use taxes in Steu-
15 ben county. Notwithstanding any provision of law to the contrary, of the
16 net collections received by the county of Steuben as a result of the
17 imposition of the additional one percent rate of tax authorized by
18 section twelve hundred ten of this article (a) during the period begin-
19 ning December first, nineteen hundred ninety-three and ending November
20 thirtieth, nineteen hundred ninety-four, the county of Steuben shall pay
21 or cause to be paid to the city of Hornell the sum of two hundred thou-
22 sand dollars, to the city of Corning the sum of three hundred thousand

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

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1 dollars, and the sum of five hundred thousand dollars to the towns and
2 villages of the county of Steuben, on the basis of the ratio which the
3 full valuation of real property in each town or village bears to the
4 aggregate full valuation of real property in all of the towns and
5 villages in such area. Of the net collections received by the county of
6 Steuben as a result of the imposition of said additional one percent
7 rate of tax authorized by section twelve hundred ten of this article
8 during the period beginning December first, nineteen hundred ninety-four
9 and ending November thirtieth, nineteen hundred ninety-five, the county
10 of Steuben shall pay or cause to be paid to the city of Hornell the sum
11 of three hundred thousand dollars, to the city of Corning the sum of
12 four hundred fifty thousand dollars, and the sum of seven hundred fifty
13 thousand dollars to the towns and villages of the county of Steuben, on
14 the basis of the ratio which the full valuation of real property in each
15 town or village bears to the aggregate full valuation of real property
16 in all of the towns and villages in such area; and (b) during the period
17 beginning December first, nineteen hundred ninety-five and ending Novem-
18 ber thirtieth, two thousand seven, the county of Steuben shall annually
19 pay or cause to be paid to the city of Hornell the sum of five hundred
20 fifty thousand dollars, to the city of Corning the sum of six hundred
21 thousand dollars, and the sum of seven hundred fifty thousand dollars to
22 the towns and villages of the county of Steuben, on the basis of the
23 ratio which the full valuation of real property in each town or village
24 bears to the aggregate full valuation of real property in all of the
25 towns and villages in such area; and during the period beginning Decem-
26 ber first, two thousand seven and ending November thirtieth, two thou-
27 sand nine, the county of Steuben shall annually pay or cause to be paid
28 to the city of Hornell the sum of six hundred ten thousand dollars, to
29 the city of Corning the sum of six hundred fifty thousand dollars, and
30 the sum of seven hundred fifty thousand dollars to the towns and
31 villages of the county of Steuben, on the basis of the ratio which the
32 full valuation of real property in each town or village bears to the
33 aggregate full valuation of real property in all of the towns and
34 villages in such area; and during the period beginning December first,
35 two thousand nine and ending November thirtieth, two thousand eleven,
36 the county of Steuben shall annually pay or cause to be paid to the city
37 of Hornell the sum of seven hundred ten thousand dollars, to the city of
38 Corning the sum of seven hundred ten thousand dollars, and the sum of
39 seven hundred fifty thousand dollars to the towns and villages of the
40 county of Steuben, on the basis of the ratio which the full valuation of
41 real property in each town or village bears to the aggregate full valu-
42 ation of real property in all of the towns and villages in such area;
43 and during the period beginning December first, two thousand eleven and
44 ending November thirtieth, two thousand thirteen, the county of Steuben
45 shall annually pay or cause to be paid to the city of Hornell the sum of
46 seven hundred forty thousand dollars, to the city of Corning the sum of
47 seven hundred forty thousand dollars, and the sum of seven hundred fifty
48 thousand dollars to the towns and villages of the county of Steuben, on
49 the basis of the ratio which the full valuation of real property in each
50 town or village bears to the aggregate full valuation of real property
51 in all of the towns and villages in such area; and during the period
52 beginning December first, two thousand thirteen and ending November
53 thirtieth, two thousand fifteen, the county of Steuben shall annually
54 pay or cause to be paid to the city of Hornell the sum of seven hundred
55 sixty-five thousand dollars, to the city of Corning the sum of seven
56 hundred sixty-five thousand dollars, and the sum of seven hundred fifty

1 thousand dollars to the towns and villages of the county of Steuben, on
2 the basis of the ratio which the full valuation of real property in each
3 town or village bears to the aggregate full valuation of real property
4 in all of the towns and villages in such area; and during the period
5 beginning December first, two thousand fifteen and ending November thir-
6 tieth, two thousand seventeen, the county of Steuben shall annually pay
7 or cause to be paid to the city of Hornell the sum of seven hundred
8 sixty-five thousand dollars, to the city of Corning the sum of seven
9 hundred sixty-five thousand dollars, and the sum of seven hundred fifty
10 thousand dollars to the towns and villages of the county of Steuben, on
11 the basis of the ratio which the full valuation of real property in each
12 town or village bears to the aggregate full valuation of real property
13 in all of the towns and villages in such area; and during the period
14 beginning December first, two thousand seventeen and ending November
15 thirtieth, two thousand twenty, the county of Steuben shall annually pay
16 or cause to be paid to the city of Hornell the sum of seven hundred
17 eighty thousand dollars, to the city of Corning the sum of seven hundred
18 eighty thousand dollars, and the sum of seven hundred fifty thousand
19 dollars to the towns and villages of the county of Steuben, on the basis
20 of the ratio which the full valuation of real property in each town or
21 village bears to the aggregate full valuation of real property in all of
22 the towns and villages in such area; and during the period beginning
23 December first, two thousand twenty and ending November thirtieth, two
24 thousand twenty-three, the county of Steuben shall annually pay or cause
25 to be paid to the city of Hornell the sum of eight hundred twenty thou-
26 sand dollars, to the city of Corning the sum of eight hundred twenty
27 thousand dollars, and the sum of seven hundred ninety thousand dollars
28 to the towns and villages of the county of Steuben, on the basis of the
29 ratio which the full valuation of real property in each town or village
30 bears to the aggregate full valuation of real property in all of the
31 towns and villages in such area; and during the period beginning Decem-
32 ber first, two thousand twenty-three and ending November thirtieth, two
33 thousand twenty-five, the county of Steuben shall annually pay or cause
34 to be paid to the city of Hornell the sum of eight hundred fifty thou-
35 sand dollars, to the city of Corning the sum of eight hundred fifty
36 thousand dollars, and the sum of eight hundred fifty thousand dollars to
37 the towns and villages of the county of Steuben, on the basis of the
38 ratio which the full valuation of real property in each town or village
39 bears to the aggregate full valuation of real property in all of the
40 towns and villages in such area.

41 § 3. This act shall take effect immediately.