STATE OF NEW YORK

5811

2023-2024 Regular Sessions

IN SENATE

March 16, 2023

Introduced by Sen. BORRELLO -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to extending the expiration of the provisions authorizing the county of Allegany to impose an additional one and one-half percent sales and compensating use taxes

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

Section 1. Clause 8 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by section 1 of item B of subpart C of part XXX of chapter 58 of the laws of 2020, is amended to read as follows:

(8) the county of Allegany is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is: (i) one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, nineteen hundred eighty-six and ending November thirtieth, two thousand four; and (ii) one and one-half percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning December first, two thousand four and ending November thirtieth, two thousand [~~twenty-three~~] twenty-six;

§ 2. This act shall take effect immediately.

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

LBD10184-01-3