

# STATE OF NEW YORK

6823--A

2023-2024 Regular Sessions

## IN SENATE

May 10, 2023

Introduced by Sen. MAYER -- 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 revising the period of authorization for the county of Westchester's additional one percent rate of sales and compensating use tax; and to amend chapter 272 of the laws of 1991, amending the tax law relating to the method of disposition of sales and compensating use tax revenue in Westchester county and enacting the Westchester county spending limitation act, in relation to revising the period of authorization for the county of Westchester's additional one percent rate of sales and compensating use tax

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

1 Section 1. Clause 42 of subparagraph (i) of the opening paragraph of  
2 section 1210 of the tax law, as amended by section 1 of item EEE of  
3 subpart C of part XXX of chapter 58 of the laws of 2020, is amended to  
4 read as follows:

5 (42) the county of Westchester 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 one percent additional to the  
8 three percent rate authorized above in this paragraph for such county  
9 for the period beginning August first, two thousand nineteen and ending  
10 November thirtieth, two thousand [~~twenty-three~~] twenty-five;

11 § 2. Subdivision e of section 4 and sections 5, 7 and 16 of chapter  
12 272 of the laws of 1991, amending the tax law relating to the method of  
13 disposition of sales and compensating use tax revenue in Westchester  
14 county and enacting the Westchester county spending limitation act, as  
15 amended by section 2 of item EEE of subpart C of part XXX of chapter 58  
16 of the laws of 2020, are amended to read as follows:

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

LBD10181-02-3

1 e. "Spending limitation" means the maximum amount of county spending  
2 established in county fiscal years 1992, 1993, 1994, 1995, 1996, 1997,  
3 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009,  
4 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021,  
5 2022 [~~and~~], 2023, 2024 and 2025.

6 § 5. Establishment of annual spending limitation. a. For county fiscal  
7 years 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002,  
8 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014,  
9 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022 [~~and~~], 2023, 2024 and  
10 2025 there shall be in effect an annual spending limitation. The spend-  
11 ing limitation shall be derived from a fixed percentage reflecting the  
12 ratio of base year spending to county personal income. County personal  
13 income for such calculation shall be for the period January 1, 1986  
14 through December 31, 1986. Such percentage shall be applied to county  
15 personal income for the period January 1, 1989 through December 31,  
16 1989, to determine the spending limitation for county fiscal year 1992;  
17 to determine the spending limitation for county fiscal year 1993, such  
18 percentage shall be applied to county personal income for the period  
19 January 1, 1990 through December 31, 1990; to determine the spending  
20 limitation for county fiscal year 1994, such percentage shall be applied  
21 to county personal income for the period January 1, 1991 through Decem-  
22 ber 31, 1991; to determine the spending limitation for county fiscal  
23 year 1995, such percentage shall be applied to county personal income  
24 for the period January 1, 1992 through December 31, 1992; to determine  
25 the spending limitation for county fiscal year 1996, such percentage  
26 shall be applied to county personal income for the period January 1,  
27 1993 through December 31, 1993; to determine the spending limitation for  
28 county fiscal year 1997, such percentage shall be applied to county  
29 personal income for the period January 1, 1994 through December 31,  
30 1994; to determine the spending limitation for county fiscal year 1998,  
31 such percentage shall be applied to county personal income for the peri-  
32 od January 1, 1995 through December 31, 1995; to determine the spending  
33 limitation for county fiscal year 1999, such percentage shall be applied  
34 to county personal income for the period January 1, 1996 through Decem-  
35 ber 31, 1996; to determine the spending limitation for county fiscal  
36 year 2000, such percentage shall be applied to county personal income  
37 for the period January 1, 1997 through December 31, 1997; to determine  
38 the spending limitation for county fiscal year 2001, such percentage  
39 shall be applied to county personal income for the period January 1,  
40 1998 through December 31, 1998; to determine the spending limitation for  
41 county fiscal year 2002, such percentage shall be applied to county  
42 personal income for the period January 1, 1999 through December 31,  
43 1999; to determine the spending limitation for county fiscal year 2003,  
44 such percentage shall be applied to county personal income for the peri-  
45 od January 1, 2000 through December 31, 2000; to determine the spending  
46 limitation for county fiscal year 2004, such percentage shall be applied  
47 to county personal income for the period January 1, 2001 through Decem-  
48 ber 31, 2001; to determine the spending limitation for county fiscal  
49 year 2005, such percentage shall be applied to county personal income  
50 for the period January 1, 2002 through December 31, 2002; to determine  
51 the spending limitation for county fiscal year 2006, such percentage  
52 shall be applied to county personal income for the period January 1,  
53 2003 through December 31, 2003; to determine the spending limitation for  
54 the county fiscal year 2007, such percentage shall be applied to county  
55 personal income for the period January 1, 2004 through December 31,  
56 2004; to determine the spending limitation for the county fiscal year

1 2008, such percentage shall be applied to county personal income for the  
2 period January 1, 2005 through December 31, 2005; to determine the  
3 spending limitation for the county fiscal year 2009, such percentage  
4 shall be applied to county personal income for the period January 1,  
5 2006 through December 31, 2006; to determine the spending limitation for  
6 the county fiscal year 2010, such percentage shall be applied to county  
7 personal income for the period January 1, 2007 through December 31,  
8 2007; to determine the spending limitation for the county fiscal year  
9 2011, such percentage shall be applied to county personal income for the  
10 period January 1, 2008 through December 31, 2008; to determine the  
11 spending limitation for the county fiscal year 2012, such percentage  
12 shall be applied to county personal income for the period January 1,  
13 2009 through December 31, 2009; to determine the spending limitation for  
14 the county fiscal year 2013, such percentage shall be applied to county  
15 personal income for the period January 1, 2010 through December 31,  
16 2010; to determine the spending limitation for the county fiscal year  
17 2014, such percentage shall be applied to county personal income for the  
18 period January 1, 2011 through December 31, 2011; to determine the  
19 spending limitation for the county fiscal year 2015, such percentage  
20 shall be applied to county personal income for the period January 1,  
21 2012 through December 31, 2012; to determine the spending limitation for  
22 county fiscal year 2016, such percentage shall be applied to the county  
23 personal income for the period January 1, 2013 through December 31,  
24 2013; to determine the spending limitation for the county fiscal year  
25 2017, such percentage shall be applied to county personal income for the  
26 period January 1, 2014 through December 31, 2014; and to determine the  
27 spending limitation for county fiscal year 2018, such percentage shall  
28 be applied to the county personal income for the period January 1, 2015  
29 through December 31, 2015; to determine the spending limitation for the  
30 county fiscal year 2019, such percentage shall be applied to county  
31 personal income for the period January 1, 2016 through December 31,  
32 2016; and to determine the spending limitation for county fiscal year  
33 2020, such percentage shall be applied to the county personal income for  
34 the period January 1, 2017 through December 31, 2017; and to determine  
35 the spending limitation for the county fiscal year 2021, such percentage  
36 shall be applied to county personal income for the period January 1,  
37 2018 through December 31, 2018; and to determine the spending limitation  
38 for the county fiscal year 2022, such percentage shall be applied to  
39 county personal income for the period January 1, 2019 through December  
40 31, 2019; and to determine the spending limitation for the county fiscal  
41 year 2023, such percentage shall be applied to county personal income  
42 for the period January 1, 2020 through December 31, 2020; and to deter-  
43 mine the spending limitation for the county fiscal year 2024, such  
44 percentage shall be applied to county personal income for the period  
45 January 1, 2021 through December 31, 2021; and to determine the spending  
46 limitation for the county fiscal year 2025, such percentage shall be  
47 applied to county personal income for the period January 1, 2022 through  
48 December 31, 2022.

49 b. The spending limitation shall serve as a statutory cap on county  
50 spending to be reflected in the tentative budget as well as the enacted  
51 budget for county fiscal years beginning in 1992.

52 § 7. Mandatory tax reduction. In the event that the county spending  
53 subject to the spending limitation exceeds such limitation in the adop-  
54 tive county budget for county fiscal year 1992, 1993, 1994, 1995, 1996,  
55 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008,  
56 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020,

1 2021, 2022 [~~08~~], 2023, 2024 or 2025 then section 1262-b of the tax law  
2 shall be repealed.

3 § 16. This act shall take effect immediately, provided, however, that  
4 sections one through seven of this act shall be in full force and effect  
5 until November 30, [~~2023~~] 2025.

6 § 3. This act shall take effect immediately; provided, however, that  
7 the amendments to sections 4, 5 and 7 of chapter 272 of the laws of 1991  
8 made by section two of this act shall not affect the expiration of such  
9 sections and shall be deemed repealed therewith.