

STATE OF NEW YORK

3104

2025-2026 Regular Sessions

IN ASSEMBLY

January 23, 2025

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

AN ACT to amend the tax law, in relation to extending the authorization
of the county of Onondaga to impose an additional rate of sales and
compensating use taxes

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

1 Section 1. Clause 37 of subparagraph (i) of the opening paragraph of
2 section 1210 of the tax law, as amended by chapter 210 of the laws of
3 2023, is amended to read as follows:

4 (37) the county of Onondaga is hereby further authorized and empowered
5 to adopt and amend local laws, ordinances or resolutions imposing such
6 taxes at a rate that is one percent additional to the three percent rate
7 authorized above in this paragraph for such county for the period begin-
8 ning September first, two thousand four, and ending November thirtieth,
9 two thousand [~~twenty-five~~] twenty-seven;

10 § 2. Notwithstanding any contrary provision of law, net collections
11 from the additional one percent rate of sales and compensating use taxes
12 which may be imposed by the county of Onondaga during the period
13 commencing December 1, 2025 and ending November 30, 2026, pursuant to
14 the authority of section 1210 of the tax law, shall not be subject to
15 any revenue distribution agreement entered into under subdivision (c) of
16 section 1262 of the tax law, but shall be allocated and distributed or
17 paid, at least quarterly, as follows: (i) 1.58% to the county of Ononda-
18 ga for any county purpose; (ii) 97.79% to the city of Syracuse; and
19 (iii) .63% to the school districts in accordance with subdivision (a) of
20 section 1262 of the tax law.

21 § 3. Notwithstanding any contrary provision of law, net collections
22 from the additional one percent rate of sales and compensating use taxes
23 which may be imposed by the county of Onondaga during the period
24 commencing December 1, 2026 and ending November 30, 2027, pursuant to

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

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1 the authority of section 1210 of the tax law, shall not be subject to
2 any revenue distribution agreement entered into under subdivision (c) of
3 section 1262 of the tax law, but shall be allocated and distributed or
4 paid, at least quarterly, as follows: (i) 1.58% to the county of Ononda-
5 ga for any county purpose; (ii) 97.79% to the city of Syracuse; and
6 (iii) .63% to the school districts in accordance with subdivision (a) of
7 section 1262 of the tax law.
8 § 4. This act shall take effect immediately.