

# STATE OF NEW YORK

---

6485

2025-2026 Regular Sessions

## IN ASSEMBLY

March 5, 2025

---

Introduced by M. of A. FRIEND, PALMESANO -- 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 Chemung 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 27 of subparagraph (i) of the opening paragraph of  
2 section 1210 of the tax law, as amended by chapter 244 of the laws of  
3 2023, is amended to read as follows:  
4 (27) the county of Chemung is hereby further authorized and empowered  
5 to adopt and amend local laws, ordinances or resolutions imposing such  
6 taxes at a rate which is one percent additional to the three percent  
7 rate authorized above in this paragraph for such county for the period  
8 beginning December first, two thousand two, and ending November thirti-  
9 eth, two thousand [~~twenty-five~~] twenty-seven;  
10 § 2. This act shall take effect immediately.

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

LBD07291-01-5