STATE OF NEW YORK

7302

2025-2026 Regular Sessions

IN ASSEMBLY

March 25, 2025

Introduced by M. of A. PRETLOW -- read once and referred to the Committee on Local Governments

AN ACT to amend the general municipal law and the tax law, in relation to creating the Eastchester creek intermunicipal economic revitalization agency

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

Section 1. Article 15-B of the general municipal law is amended by adding a new title 119 to read as follows:

TITLE 119

EASTCHESTER CREEK

INTERMUNICIPAL ECONOMIC REVITALIZATION AGENCY

Section 680-f. Eastchester creek intermunicipal economic revitalization agency.

§ 680-f. Eastchester creek intermunicipal economic revitalization agency. (a) For the benefit of the city of Mount Vernon and the village of Pelham Manor and the inhabitants thereof, a community development agency, to be known as the Eastchester creek intermunicipal economic revitalization agency, is hereby established for the accomplishment of any or all of the purposes specified in articles fifteen and fifteen-A of this chapter. It shall constitute a body corporate and politic, and be perpetual in duration. It shall have the powers and duties now or hereafter conferred by articles fifteen and fifteen-A of this chapter upon community development agencies and provided that the exercise of the powers by such agency with respect to the acquisition of real property whether by purchase, condemnation or otherwise, shall be limited to the area defined as the Eastchester creek intermunicipal economic revitalization area and such agency shall take into consideration the local zoning and planning regulations as well as the regional and local comprehensive land use plans in any actions they take. It shall be organized in a manner prescribed by and be subject to the provisions of

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

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articles fifteen and fifteen-A of this chapter and the intermunicipal agreement signed by both municipalities. Its members shall consist of the mayor of the city of Mount Vernon and the mayor of the village of Pelham Manor. The agency, its members and officers and its operations and activities shall in all other respects be governed by the provisions of articles fifteen and fifteen-A of this chapter and the intermunicipal agreement signed by both municipalities. Provided, however, that the Eastchester creek intermunicipal economic revitalization agency shall defer to the respective village or city on zoning and land use laws and determinations and other municipal regulatory changes.

(b) The area defined as the Eastchester creek intermunicipal economic revitalization area shall consist of (i) that portion of the city of Mount Vernon, approximately two hundred thirty-one acres in size, which is bounded by Sandford boulevard on the north, the city of New York on the south, South Third avenue on the west and the Hutchinson river (Eastchester creek or canal) on the east, and (ii) that portion of the village of Pelham Manor, triangular in shape, which is bounded by the Hutchinson river (Eastchester creek or canal) on the west, the Hutchinson river parkway on the east and the city of New York on the south.

§ 2. The tax law is amended by adding a new section 1210-G to read as follows:

§ 1210-G. Sales and compensating use tax for purposes of the Eastchester creek intermunicipal economic revitalization area. For the purpose of establishing a uniform tax rate within the Eastchester creek intermunicipal economic revitalization area, the village of Pelham Manor is hereby authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing within the territorial limits of that portion of the village of Pelham Manor which is within the Eastchester creek intermunicipal economic revitalization area additional sales and compensating use taxes at the rate necessary from time to time to equalize the rate of such taxes in that area with the rate of such taxes in the city of Mount Vernon. Except as hereinafter provided, all provisions of this article, including the definition and exemption provisions and the provisions relating to the administration, collection and distribution by the commissioner, shall apply for purposes of the taxes authorized by this section in the same manner and with the same force and effect as if the language of this article had been incorporated in full in this section and had expressly referred to the taxes authorized by this section; provided, however, that any provision relating to a maximum rate shall be calculated without reference to the rate of additional sales and compensating use taxes herein authorized. For purposes of part IV of this article, relating to the disposition of revenues resulting from taxes collected and administered by the commissioner, the additional sales and compensating use taxes authorized by this section imposed under the authority of section twelve hundred ten of this subpart and all provisions relating to the deposit, administration and disposition of taxes, penalties and interest relating to taxes imposed by a county under the authority of section twelve hundred ten of this subpart shall, except as otherwise provided in this section, apply to the additional sales and compensating use taxes authorized by this section, provided, however, that all taxes, penalties and interest imposed by the village of Pelham Manor under the authority of this section which are collected by the commissioner shall be deposited as provided in section twelve hundred sixty-one of this article, shall be held in trust by the comptroller for the benefit of the village of Pelham Manor as provided therein and, after reserving such refund fund

and such costs as are provided for therein, shall be paid to the appropriate fiscal officer of the village of Pelham Manor in the same manner as is provided therein for payment to the fiscal officers of the other taxing jurisdictions provided for therein.

§ 3. This act shall take effect immediately.