

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:

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

3 TITLE 119

4 EASTCHESTER CREEK

5 INTERMUNICIPAL ECONOMIC REVITALIZATION AGENCY

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

8 § 680-f. Eastchester creek intermunicipal economic revitalization
9 agency. (a) For the benefit of the city of Mount Vernon and the village
10 of Pelham Manor and the inhabitants thereof, a community development
11 agency, to be known as the Eastchester creek intermunicipal economic
12 revitalization agency, is hereby established for the accomplishment of
13 any or all of the purposes specified in articles fifteen and fifteen-A
14 of this chapter. It shall constitute a body corporate and politic, and
15 be perpetual in duration. It shall have the powers and duties now or
16 hereafter conferred by articles fifteen and fifteen-A of this chapter
17 upon community development agencies and provided that the exercise of
18 the powers by such agency with respect to the acquisition of real prop-
19 erty whether by purchase, condemnation or otherwise, shall be limited to
20 the area defined as the Eastchester creek intermunicipal economic revi-
21 talization area and such agency shall take into consideration the local
22 zoning and planning regulations as well as the regional and local
23 comprehensive land use plans in any actions they take. It shall be
24 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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1 articles fifteen and fifteen-A of this chapter and the intermunicipal
2 agreement signed by both municipalities. Its members shall consist of
3 the mayor of the city of Mount Vernon and the mayor of the village of
4 Pelham Manor. The agency, its members and officers and its operations
5 and activities shall in all other respects be governed by the provisions
6 of articles fifteen and fifteen-A of this chapter and the intermunicipal
7 agreement signed by both municipalities. Provided, however, that the
8 Eastchester creek intermunicipal economic revitalization agency shall
9 defer to the respective village or city on zoning and land use laws and
10 determinations and other municipal regulatory changes.

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

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

22 § 1210-G. Sales and compensating use tax for purposes of the Eastches-
23 ter creek intermunicipal economic revitalization area. For the purpose
24 of establishing a uniform tax rate within the Eastchester creek intermu-
25 nicipal economic revitalization area, the village of Pelham Manor is
26 hereby authorized and empowered to adopt and amend local laws, ordi-
27 nances or resolutions imposing within the territorial limits of that
28 portion of the village of Pelham Manor which is within the Eastchester
29 creek intermunicipal economic revitalization area additional sales and
30 compensating use taxes at the rate necessary from time to time to equal-
31 ize the rate of such taxes in that area with the rate of such taxes in
32 the city of Mount Vernon. Except as hereinafter provided, all provisions
33 of this article, including the definition and exemption provisions and
34 the provisions relating to the administration, collection and distrib-
35 ution by the commissioner, shall apply for purposes of the taxes author-
36 ized by this section in the same manner and with the same force and
37 effect as if the language of this article had been incorporated in full
38 in this section and had expressly referred to the taxes authorized by
39 this section; provided, however, that any provision relating to a maxi-
40 mum rate shall be calculated without reference to the rate of additional
41 sales and compensating use taxes herein authorized. For purposes of part
42 IV of this article, relating to the disposition of revenues resulting
43 from taxes collected and administered by the commissioner, the addi-
44 tional sales and compensating use taxes authorized by this section
45 imposed under the authority of section twelve hundred ten of this
46 subpart and all provisions relating to the deposit, administration and
47 disposition of taxes, penalties and interest relating to taxes imposed
48 by a county under the authority of section twelve hundred ten of this
49 subpart shall, except as otherwise provided in this section, apply to
50 the additional sales and compensating use taxes authorized by this
51 section, provided, however, that all taxes, penalties and interest
52 imposed by the village of Pelham Manor under the authority of this
53 section which are collected by the commissioner shall be deposited as
54 provided in section twelve hundred sixty-one of this article, shall be
55 held in trust by the comptroller for the benefit of the village of
56 Pelham Manor as provided therein and, after reserving such refund fund

1 and such costs as are provided for therein, shall be paid to the appro-
2 priate fiscal officer of the village of Pelham Manor in the same manner
3 as is provided therein for payment to the fiscal officers of the other
4 taxing jurisdictions provided for therein.

5 § 3. This act shall take effect immediately.