

# STATE OF NEW YORK

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7375

2025-2026 Regular Sessions

## IN ASSEMBLY

March 25, 2025

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Introduced by M. of A. OTIS, PAULIN -- 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 city of New Rochelle to impose an additional sales and compen-  
sating use tax

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

1 Section 1. Clause 4 of subparagraph (ii) of the opening paragraph of  
2 section 1210 of the tax law, as amended chapter 250 of the laws of 2023,  
3 is amended to read as follows:  
4 (4) the city of New Rochelle is hereby further authorized and  
5 empowered to adopt and amend local laws, ordinances or resolutions  
6 imposing such taxes at a rate which is one percent additional to the  
7 three percent rate authorized above in this paragraph for such city for  
8 the period beginning September first, nineteen hundred ninety-three and  
9 ending December thirty-first, 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.

LBD10519-01-5