STATE OF NEW YORK

7481

2025-2026 Regular Sessions

IN ASSEMBLY

March 28, 2025

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

AN ACT to amend the tax law, in relation to extending the expiration of the provisions authorizing the county of Cattaraugus to impose an additional one percent sales and compensating use taxes

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

Section 1. Clause 5 of subparagraph (i) of the opening paragraph of section 1210 of the tax law, as amended by chapter 249 of the laws of 2023, is amended to read as follows:

(5) the county of Cattaraugus is hereby further authorized and empowered to adopt and amend local laws, ordinances or resolutions imposing such taxes at a rate which is one percent additional to the three percent rate authorized above in this paragraph for such county for the period beginning March first, nineteen hundred eighty-six and ending November thirtieth, two thousand [~~twenty-five~~] twenty-seven;

§ 2. This act shall take effect immediately.

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

LBD10461-01-5