

# STATE OF NEW YORK

5247

2025-2026 Regular Sessions

## IN SENATE

February 20, 2025

Introduced by Sen. S. RYAN -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to the imposition of additional rates of sales and compensating use taxes by Erie county

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

1 Section 1. Clause 4 of subparagraph (i) of the opening paragraph of  
2 section 1210 of the tax law, as amended by chapter 175 of the laws of  
3 2023, is amended to read as follows:

4 (4) the county of Erie is hereby further authorized and empowered to  
5 adopt and amend local laws, ordinances or resolutions imposing such  
6 taxes (i) 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 January tenth, nineteen hundred eighty-eight and ending Novem-  
9 ber thirtieth, two thousand [~~twenty-five~~] twenty-seven; and (ii) at a  
10 rate which is three-quarters of one percent additional to the three  
11 percent rate authorized above in this paragraph, and which is also addi-  
12 tional to the one percent rate also authorized above in this clause for  
13 such county, for the period beginning December first, two thousand elev-  
14 en, and ending November thirtieth, two thousand [~~twenty-five~~] twenty-  
15 seven;

16 § 2. Subdivision 2 of section 1262-q of the tax law, as amended by  
17 chapter 175 of the laws of 2023, is amended to read as follows:

18 (2) Net collections from the additional three-quarters of one percent  
19 rate of sales and compensating use taxes which the county may impose  
20 during the period commencing December first, two thousand eleven, and  
21 ending November thirtieth, two thousand [~~twenty-five~~] twenty-seven,  
22 pursuant to the authority of item (ii) of clause (4) of subparagraph (i)  
23 of the opening paragraph of section twelve hundred ten of this article  
24 shall be used by the county solely for county purposes and shall not be

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

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1 subject to any revenue distribution agreement the county entered into  
2 pursuant to the authority of subdivision (c) of section twelve hundred  
3 sixty-two of this part.  
4 § 3. This act shall take effect immediately.